

**Vol. IV**  
**TRANSCRIPT OF RECORD.**

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**SUPREME COURT OF THE UNITED STATES.**

**OCTOBER TERM, 1921.**

**No. 296.**

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**WILES D. NEWTON, AS ATTORNEY GENERAL OF THE  
STATE OF NEW YORK, AND ALFRED M. BARRETT,  
CONSTITUTING THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF NEW YORK FOR THE FIRST DIS-  
TRICT, APPELLANTS,**

**vs.**

**NEW YORK & QUEENS GAS COMPANY.**

---

**APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES FOR  
THE SOUTHERN DISTRICT OF NEW YORK.**

---

**FILED APRIL 11, 1921.**

**(28,225)**





(28,225)

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1921.

No. 296.

CHARLES D. NEWTON, AS ATTORNEY GENERAL OF THE  
STATE OF NEW YORK, AND ALFRED M. BARRETT,  
CONSTITUTING THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF NEW YORK FOR THE FIRST DIS-  
TRICT, APPELLANTS,

*vs.*

NEW YORK & QUEENS GAS COMPANY.

APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES FOR  
THE SOUTHERN DISTRICT OF NEW YORK.

VOLUME IV.

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**CHARTS  
TOO  
LARGE  
FOR  
FILMING**

## EXTRACT FROM LAW RELATING TO TAXATION OF SPECIAL FRANCHISES

SECTION 1. Subdivision three of section two of the tax law is hereby amended to read as follows:

3. The terms "land," "real estate," and "real property," as used in this chapter, include the land itself above and under water, all buildings and other articles and structures, substructures and superstructures, erected upon, under, or above or affixed to the same; all wharves and piers, including the value of the right to collect wharfage, craneage or dockage thereon; all bridges, all telegraph lines, wires, poles and appurtenances; all supports and inclosure for electrical conductors and other appurtenances upon, above and under ground, all surface, under ground or elevated railroads, including the value of all franchises, rights or permission to construct, maintain or operate the same in, under, above, on or through streets, highways or public places; all railroad structures, substructures and superstructures; tracks and the iron thereon; branches, switches and other fixtures permitted or authorized to be made, laid or placed in, upon, above or under any public or private road, street or ground; all mains, pipes and tanks laid or placed in, upon, above or under any public or private street or place for conducting steam, heat, water, oil, electricity or any property, substance or product capable of transportation or conveyance therein or that is protected thereby, including the value of all franchises, rights, authority or permission to construct, maintain or operate in, under, above, upon, or through any streets, highways or public places, any mains, pipes, tanks, conduits, or wires, with their appurtenances, for conducting water, steam, heat, light, power, gas, oil, or other substance, or electricity for telegraphic, telephonic or other purposes; all trees and underwood growing upon land, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to the state. A franchise, right, authority or permission specified in this subdivision shall for the purpose of taxation be known as a "special franchise."

A special franchise shall be deemed to include the value of the tangible property of a person, copartnership, association or corporation situated in, upon, under or above any street, highway, public place or public waters in connection with the special franchise. The tangible property so included shall be taxed as a part of the special franchise. No property of a municipal corporation shall be subject to a special franchise tax.

Defendants Exhibit I

Form A 113

## REPORT

OF THE

Newton and Flushing Gas Company

by Queens Gas Company

New York and Queens Gas Company  
into which the Newton & Flushing Gas Co. was merged July 1, 1904.

TO THE



*Recorded*

# State Board of Tax Commissioners

OF THE

STATE OF NEW YORK

FOR THE

Year Ending June 30, 190~~4~~<sup>14</sup>

2731

2734

tion  
property to be  
all the property  
the location of  
maps by  
This report should be accompanied by maps showing the location of the property  
as a "Special Franchise."

*Wm. A. Smith Esq. Secy of State*

2

Office of the

## State Board of Tax Commissioners

ALBANY,

SIR :

The following forms, prepared in conformity with the requirements of law, are forwarded you for use in preparing the Report of your company required by Section 43, Chapter 712, Laws 1899.

~~It~~ It is requested that you complete and forward such report as required by that Act on or before

December 1, 1901 ~~It~~

Very respectfully,

STATE BOARD OF TAX COMMISSIONERS

### EXTRACT FROM LAW RELATING TO TAXATION OF SPECIAL FRANCHISES

SECTION 1. Subdivision three of section two of the tax law is hereby amended to read as follows:

3. The terms "land," "real estate," and "real property," as used in this chapter, include the land itself above and under water, all buildings and other articles and structures, substructures and superstructures, erected upon, under, or above or affixed to the same; all wharves and piers, including the value of the right to collect wharfage, storage or dockage thereon; all bridges, all telegraph lines, wires, poles and appurtenances; all supports and inclosure for electrical conductors and other appurtenances upon, above and under ground, all surface, under ground or elevated railroads, including the value of all franchises, rights or permission to construct, maintain or operate the same in, under, above, on or through streets, highways or public places; all railroad structures, substructures and superstructures; tracks and the iron thereon; branches, switches and other fixtures permitted or authorized to be made, laid or placed in, upon, above or under any public or private road, street or ground; all mains, pipes and tanks laid or placed in, upon, above or under any public or private street or place for conducting steam, heat, water, oil, electricity or any property, substance or product capable of transportation or conveyance therein or that is protected thereby, including the value of all franchises, rights, authority or permission to construct, maintain or operate in, under, above, upon, or through any streets, highways or public places, any mains, pipes, tanks, conduits, or wires, with their appurtenances, for conducting water, steam, heat, light, power, gas, oil, or other substance, or electricity for telegraphic, telephonic or other purposes; all trees and underwood growing upon land, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to the state. A franchise, right, authority or permission specified in this subdivision shall for the purpose of taxation be known as a "special franchise." A special franchise shall be deemed to include the value of the tangible property of a person, copartnership, association or corporation situated in, upon, under or above any street, highway, public place or public waters in connection with the special franchise. The tangible property so included shall be taxed as a part of the special franchise. No property of a municipal corporation shall be subject to a special franchise tax.

# Wependur Exhibit I

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## SCHEDULE A

Title of Company *Newtown and Flushing Gas Company*  
 General Offices at *88 Main Street, Flushing, New York*  
 Date at close of Fiscal Year *August 1<sup>st</sup>*  
 For information concerning this Report address *Chas. G. M. Thomas, Vice President*  
*208 - 5<sup>th</sup> Avenue, New York City.*

### OFFICERS OF THE COMPANY WITH P. O. ADDRESS:

President *Frank Telford*  
 Vice-President *Henry K. Wilson*  
 Secretary *Harry K. Snyders*  
 Treasurer *" "*  
 General Manager & Vice President *Chas. G. M. Thomas*

### DIRECTORS OF THE COMPANY:

Name	P. O. Address
<i>Frank Telford</i>	<i>208 - 5<sup>th</sup> Ave., New York City</i>
<i>Henry K. Wilson</i>	<i>" "</i>
<i>Harrison G. Hawley</i>	<i>1 Irving Place "</i>
<i>Lewis B. Hawley</i>	<i>" "</i>

*Same as last reported.*

SCHEDULE B

Description of special franchise, showing streets, highways or public places possessed or rights enjoyed and in what tax district or districts same is located.

*Note: If this information was given in former report and map filed, state such fact, giving only additional grants since last report.*

4

*Defendants Exhibit 2*

*Defendants Exhibit 1*

5

SCHEDULE C

Copy of special Law, grant, ordinance or contract or reference to general law under which "special franchise is held, possessed or enjoyed and statement of any condition, obligation or burden imposed upon such special franchise, or under which the same is enjoyed."

*Note: If this information was given in former report and copies filed state such fact, giving only additional rights since last report.*

*Same as last reported*

# CAPITAL STOCK—SCHEDULE E

	No. SHARES	TOTAL PAR VALUE	DIVIDENDS DECLARED DURING YEAR		MARKET VALUE DURING YEAR		
			RATE	WHEN PAYABLE	HIGHEST	LOWEST	PRESENT
Common issued.....	3000	300,000	1%	Feb'y 1, 1904	Unlisted no market quotations known.		
Preferred issued.....	500	50,000	6%	Feb'y & August			
Total.....							

# FUNDED DEBT—SCHEDULE F

DESIGNATION OF LIEN	DATE	MATURITY	AMOUNT OUTSTANDING	INTEREST		MARKET VALUE DURING YEAR		
				RATE	WHEN PAYABLE	HIGHEST	LOWEST	PRESENT
Mortgage subject to apportioned mortgage covering the greater part of the company's property securing \$75,000 of bonds	Aug. 1, 1900	Aug. 1, 1930	300,000	5	Feb'y & Aug.	About		90
						There was no market for the bonds but a few private sales were made at 90		

## SCHEDULE D

Statement of Assets and Liabilities June 30, 1903

ASSETS	AMOUNT	LIABILITIES	AMOUNT
Cost of Real Estate & Improvements.....	46,000.00	Capital Stock.....	300,000.00
Cost of Equipment.....	44,000.00	Funded Debt.....	300,000.00
Stock & Bonds of other Companies.....	None	Accounts and Bills Payable.....	42,974.71
Material and Supplies.....	706.10	Pay on Funded Debt Due & Acc'd.....	6,000.00
Accounts and Bills Receivable.....	13,911.50	Rentals Due and Accrued.....	2,000.00
Cash on hand.....	2,306.77	Dividends unpaid.....	None

Wespen danti, Exhibit J

Wespen danti, Exhibit J



**FORM A-1**

# GAS

43 Miles

## TANGIBLE REAL PROPERTY

**Located In, upon, under or above Streets, Highways, and Public Places**

Yours very truly,

STATE BOARD OF TAX COMMISSIONERS.

2741

RECEIPTS	AMOUNT
From Actual Operation.....	97 744 64
Interest and Dividends.....	None
Rentals (not including trucks).....	None
Advertising.....	None
Sales of Stock.....	None
Sales of Bonds.....	None
Bills Payable.....	7000
Other Sources.....	4375 27
Rents Received for Trucks and Terminals.....	None
Total.....	109 119 91

Defendant's Exhibit 2

GAS

Laid Previous to June 30, 1902 Report only on property located in, upon, under or above Streets, Highways and Public Places.

Diameter of pipe inches	Length in Feet		Average Age years	Wt. per foot	Valves and Boxes			Hydrants		Service Connections				Kind of Paving
	Cast Iron	Steel and Wrought Iron			Number	Size in inches	Age years	Number	Age years	Size and Number	Length in feet	Age	Kind	
3"	63,443	None	Unknown		None	Known of		Unknown		2 1/2"	Unknown			Best of Macadam
4"	97,647	"	"	"	"	"	"	"	"	2"	"	"	"	"
6"	32,283	"	"	"	"	"	"	"	"	1 1/2"	"	"	"	"
8"	16,437	"	"	"	"	"	"	"	"	1"	"	"	"	"
10"	11,387	"	"	"	"	"	"	"	"	3/4"	"	"	"	"
12"	2,000	"	"	"	"	"	"	"	"	2 1/4"	"	"	"	"
225,197														

Present value reproduced (new) \$60,047.00  
Present value allowing depreciation 24,624.00  
Laid from June 30, 1902 to Nov. 1, 1902

This report of condition and services in-cludes pipe in private streets and not delivery to City, for apparatus of other persons March 2, 1904

Laid from June 30, 1902 to Nov. 1, 1902

Revised laid since June 30, 1902

Present Value reproduced (new) 60,047.00  
Present value allowing depreciation, 24,624.00

State of New York

County of Westchester  
Charles Thomas Vice President  
of the New York and Hudson

being duly sworn, deposes and says that

the foregoing statements have been compiled from the books and records of this company and from facts in the possession of its officers and employees, and after careful examination of the same, declares them to be a true, full and correct statement of the property of said company and the value thereof as to all the matters therein set forth, to the best of my knowledge and belief.

Subscribed and sworn to before me

Charles Thomas Vice President

Defendant's Exhibit 2

SCHEDULE K

AND SAME OUTSIDE WITH ASSESSMENTS IN EACH TAX DISTRICT

PRESENT VALUE OF PROPERTY OUTSIDE STREETS, HIGHWAYS AND PUBLIC PLACES (Allowing depreciation.)	ASSESSMENT OF REAL ESTATE IN STREETS, HIGHWAYS, ETC., IN 1903	ASSESSMENT OF REAL ESTATE OUTSIDE STREETS, HIGHWAYS, ETC., IN 1903	REMARKS
36,320	75,000	36,320	The foregoing figures except those in the last two columns are necessarily estimated
	Includes in tangible property tangible property as contemplated in spirit franchise (see Law)		

AMOUNT	DESCRIPTION
	<i>None</i>

and all other non-taxable securities owned.

Detailed statement of shares of stock actually owned in other corporations which are taxable on their capital stock

## SCHEDULE L

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*Defendants Exhibit 1**Defendants Exhibit 1*

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## SCHEDULE G

Report below must be MADE IN DETAIL as called for.

DISBURSEMENTS	AMOUNT	
Salaries of General Officers.....	\$	4 500
Salaries of Clerks and Office Expenses.....		6 170 55
Law Expenses.....		1 238 35
Other Operating Expenses.....		40 698 96
Maintenance.....		2 018 37
{ In Streets..... \$		
{ Outside Streets..... \$		
Reconstruction.....		424 25
{ In Streets..... \$		
{ Outside Streets..... \$		
New Construction (Extension).....		21 774 91
{ In Streets..... \$		
{ Outside Streets..... \$		
Rentals.....		1 060 10
Interest paid.....		15 000
Rents paid for Tracks and Terminals.....		None
Taxes on Capital Stock and Earnings paid Comptroller.....		470 24
Taxes paid on Special Franchise.....		None
Taxes on Real Estate in this State other than Special Franchise.....		510 73
Taxes on Personal Estate in this State.....		None
Taxes on Property in other States.....		None
{ Percentage on Gross Earnings paid Municipality.....		None
Payments Covered by Sec. 46, Tax Law.....		None
{ Other Items.....		None
Dividends paid..... % Common Stock.....		3 000
Dividends paid..... % Preferred Stock.....		3 000
Amount paid for New Street Paving.....		None
Surplus.....		9 253 45
Total.....		109 119 91

## SCHEDULE K

10

*Helena danti ei fuit 9*

kleinen dantz; exhibit I

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## STATEMENT IN DETAIL OF RENTALS PAID

NAME OF LESSOR	ANNUAL RENTAL PAID BY LESSEE	PORTION USED FOR PAY- MENT OF INTEREST ON DEBT OF LESSOR	PORTION USED FOR PAY- MENT OF DIVIDENDS ON CAPITAL STOCK OF LESSOR
<i>None</i>			
Total amount of Annual Rental.....			

## STATEMENT IN DETAIL OF RENTALS RECEIVED

[illegible]

Done

ble only to Railroad Corporations

4

bleiben darunter Ex-tulst J

15

whether does not accompany the report.

valuable, additional data should be furnished.

Other special blanks will be prepared if the nature of any special construction requires them.

the members of the co-partnership making the same.

STATE OF NEW YORK,

of the Newtown and Flushing Gas Company

being duly sworn, deposes and says that the foregoing Statements have been compiled from the books and records of this Company, and after careful examination of the same, declares them to be a true, full and correct statement of the property of said Company and the value thereof at the close of the year ending June 30, 1903, as well as of its financial condition and affairs on the said date, to the best of my knowledge and belief.

Charles Thomas

25<sup>th</sup> day of November, 1904

Notary Public

Comm. N. Y.



# New York & Queens Gas Co.

*Dependants Exhibit*

Location of Work

*Shop*

For Month Ending

*Jan 31*

No.	NAMES	EMPLOYMENT	RATE		TIME							AMOUNT	M L L				TIME		AMOUNT	M L L				TIME		AMOUNT	M L L											
			Amt.	Per	1	2	3	4	5	6	7		Days	Hrs	Days	Hrs	Days	Hrs		Days	Hrs	Days	Hrs	Days	Hrs		Days	Hrs	Days	Hrs	Days	Hrs						
1	A. Pentony	Fitter	43	h	✓	9	9	9	9	9	18	19 33	18	1	1	9	9	9	10	9	9	35	23 65	19	1	1	9	10	10	9	9	17	24 51	19	1	1	9	10
2	A. Jarvis	"	38 7/8	✓	9	9	4 1/2	9	9	40 1/2	15 25	12	1	1	9	9	9	4 1/2	9	9	49 1/2	19 23	12	1	1	9	4 1/2	9	4 1/2	10	9	46	17 88	12	1	1	9	9
3	W. Edgar	"	47	✓	9	9	9	9	9	54	25 38	5	2	2	9	9	9	9	9	9	54	25 38	5	2	2	9	9	9	9	9	54	33 38	5	2	2	9	9	
4	W. Hudson	"	43	✓	9	9	9	9	9	43	19 35	19	1	1	11	10	9	9	9	9	57	24 57	19	1	1	9	11	10	9	9	37	24 57	19	1	1	9	11	
5	Chas. Vogt	"	42	✓	9	9	9	9	9	54	23 68	15	4	4	9	9	9	9	9	9	54	22 68	18	1	1	9	9	9	9	9	54	22 68	18	1	1	9	9	
6	W. Webb	"	40	✓	10	9	9	10	10	48	17 20	12	1	1	10	10	9	9	10	9	57	22 80	18	1	1	9	9	9	10	10	56	22 40	18	1	1	9	9	
7	Chas. Warner	"	36 1/2	✓	9	9	9	11	11	47	17 67	16	1	1	10	10	10	10	10	10	60	21 67	16	1	1	10	9	10	11	11	60	21 67	16	1	1	11	10	
8	H. Keenan	"	36 1/2	✓	9	9	9	10	10	47	16 97	16	1	1	11	9	10	9	10	10	59	21 31	16	1	1	9	9	9	11	10	57	20 35	16	1	1	10	10	
9	J. Bernan	Chauffeur	33 1/2	h	✓	9	9	9	9	9	54	18 00	1	1	1	9	9	9	9	9	34	18 00	1	1	1	9	9	9	9	9	34	18 00	1	1	1	9	9	
10	C. Lindemann	"	33 1/2	h	✓	9	9	9	9	9	54	18 00	1	1	1	9	9	9	9	9	54	18 00	1	1	1	9	9	9	9	9	34	18 00	1	1	1	9	9	
11	W. Butler	Helper	30 1/2	✓	10	9	10	5	10	44	13 44	13	1	1	11	10	9	9	10	10	57	17 1/2	13	1	1	9	10	9	10	10	58	17 72	13	1	1	10	10	
12	Goruch	"	25	✓	9	9	4 1/2	9	9	40 1/2	10 13	11	1	1	9	9	9	9	9	9	34	13 50	11	1	1	9	9	9	9	9	34	13 50	11	1	1	9	9	
13	W. Valentine	"	27 1/2	✓	9	9	9	9	9	46	12 50	11	1	1	9	9	9	9	9	9	54	15 00	11	1	1	9	9	9	9	9	34	13 50	11	1	1	9	9	
14	A. Campagnac	Fireman	28	✓	9	9	9	9	9	34	13 12	18	1	1	9	9	9	9	9	9	54	15 12	18	1	1	9	9	9	9	9	54	15 12	18	1	1	9	9	
15	A. Campagnac	Janitor	300	2 1/2	2	2	2	2	2	12	3 00	12	1	1	2	2	2	2	2	2	12	3 00	12	1	1	2	2	2	2	2	12	3 00	12	1	1	2	2	
16	Sullivan	Boilerman	53 1/2	h	✓	4	9	2	9	9	40	29 93	12	1	1	2	2	2	2	2	12	3 00	12	1	1	2	2	2	2	2	12	3 00	12	1	1	2	2	
17	"	"	50	✓	4	9	2	9	9	40	29 93	12	1	1	2	2	2	2	2	2	12	3 00	12	1	1	2	2	2	2	2	12	3 00	12	1	1	2	2	
18	"	"	41 1/2	✓	7	1	9	9	9	35	14 58	12	1	1	2	2	2	2	2	2	12	3 00	12	1	1	2	2	2	2	2	12	3 00	12	1	1	2	2	
19	"	Solder	44 1/2	✓	4	9	1	9	9	44	14 56	12	1	1	2	2	2	2	2	2	12	3 00	12	1	1	2	2	2	2	2	12	3 00	12	1	1	2	2	
20	"	"	38 1/2	✓	8	7	11	23	18	86	33 44	12	1	1	2	2	2	2	2	2	12	3 00	12	1	1	2	2	2	2	2	12	3 00	12	1	1	2	2	
21	"	"	36 1/2	✓	7	11	23	18	19	86	33 44	12	1	1	2	2	2	2	2	2	12	3 00	12	1	1	2	2	2	2	2	12	3 00	12	1	1	2	2	
22	Horner Wagon	-	33 1/2	✓	7	1	9	9	9	35	11 62	100	12	5	2	2	2	2	2	2	12	3 00	12	1	1	2	2	2	2	2	12	3 00	12	1	1	2	2	
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*Sick Benefit Insurance*

*Sick Benefit Insurance*

*Sick Benefit Insurance*

*Sick Benefit Insurance*

1919

L M T W T F S S	DATE	TIME		AMOUNT	M L T W T F S S	DATE	TIME		AMOUNT	M L T W T F S S	DATE	TIME		AMOUNT	TOTAL TIME		RATE	TOTAL AMOUNT	Amount of Last Part Week Payroll	
		Days	Hrs.				Days	Hrs.				Days	Hrs.		Days	Hrs.	Per			
1	9/10	9	10	57.24	5	11	9/9	27	11	61										1
1	9/9	9	9	49.19	5	11	9/9	27	10	00					24	1		103	63	2
2	9/9	9	9	54.25	5	2	9/9	27	13	67					24	1		87	63	3
1	9/11	9	9	56.24	8	11	9/9	27	11	61					24	1		114	21	4
	9/9	9	9	54.22	6	15	9/9	27	11	54					24	1		104	06	5
1	9/10	9	9	53.22	00	12	11	10/9	28	11	30				24	1		102	06	6
1	11/10	9	10	60.21	67	14	11	10/9	28	10	11				24	1		97	60	7
1	10/10	9	10	57.30	35	14	11	10/10	29	10	47				25	1		92	81	8
	9/9	9	9	54.15	00	1	9/9	27	9	00					24	1		89	91	9
1	9/9	9	9	54.18	00	1	9/9	27	9	00					24	1		81	00	10
1	10/10	10	10	60.18	33	15	11	10/10	30	9	17				24	1		81	00	11
	9/9	9	9	49.12	31		9/9	27	6	75					24	1		76	08	12
	9/9	9	9	54.15	00		9/9	27	7	50					22	5		52	26	13
1	9/9	9	9	54.15	12	15	11	9/9	27	7	56				23	5		65	00	14
	2/2	2	2	12.30			2/2	6	1	30					24	1		68	04	15
															24	1		13	50	16
															342	25		127	79	17
															24	1		60	77	18
															15	7		24	64	19
															17	3		41	23	20
															14	7		57	16	21
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We certify that the above named have worked the number of hours set opposite their names.

W. P. Wilson

F. B. McKinnon

Approved

Wm. Rayner

General Manager  
assn

We certify that the above named have worked the number of hours set opposite their names.

W. P. Wilson

F. B. McKinnon

Approved

Wm. Rayner

General Manager  
assn

We certify that the above named have worked the number of hours set opposite their names.

W. P. Wilson

F. B. McKinnon

Approved

Wm. Rayner

General Manager  
assn

L. L. By Bird 2<sup>nd</sup> 8  
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We certify that the above named have worked the number of hours set opposite their names.

W. Parsons

F. B. McKinnis

Approved

W. R. Rayner

General Manager

We certify that the above named have worked the number of hours set opposite their names.

W. Parsons

F. B. McKinnis

Approved

W. R. Rayner

General Manager

We certify that the above named have worked the number of hours set opposite their names.

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\_\_\_\_\_

Approved

\_\_\_\_\_

General Manager



# LABOR ACCOUNT

FOR MONTH ENDING

January 31<sup>st</sup> 1919

## GAS OPERATING

- 1A Superintendence
- 1B Boiler Labor
- 1C Generator Labor
- 1D Purifier Labor
- 1E Miscellaneous

Total

## WORKS-REPAIRS

- 8 Works and Station Structure
- 9 Power Plant
- 10 Gas Apparatus
- 11 Works-Tools

Total

## TRANSMISSION AND DISTRIBUTION

- 12 Transmission Pumping
- 13 Distribution Superintendence
- 14 Distribution Supplies and Expenses
- 15 Gas Meter and Installation Work
- 16 Work on Consumer's Premises
- 16 1/2 " " " "
- 16A " " " "
- 16B " " " "
- 17 Repairs of Gas Mains
- 18 Repairs of Gas Services
- 19 Repairs of Meters
- 20 Repairs of Distribution Tools
- 21 Repairs of Appliances
- 22 Repairs of Street Lamps
- 23 Stable Expense
- 33 1/2 Repairs to Automobiles

Total

Carried Forward

*Defendants Exhibit J*

# LABOR ACCOUNT

FOR MONTH ENDING

January 31<sup>st</sup> 1919

Brought Forward

## CONSTRUCTION

- D1 Office
- D2 Holders
- D3 Store
- D4 Stable
- E Works and Station Structure
- F Holders
- G Furnaces, Boilers and Accessories
- H Steam Engines
- J Misc. Power Plant Equipment
- K Water Gas Sets and Apparatus
- L Purification Apparatus
- M Accessory Equipment at Works
- N Trunk Lines and Mains
- N Trunk Lines and Mains (City Inspections)
- O Gas Services
- O " " (City Inspections)
- P Gas Meters
- R Gas Meter Installation
- S Gas Tools and Implements
- T Gas Laboratory Equipment

Total

## COMMERCIAL

- 23A General Labor
- 23B Accounting
- 23C Contracts
- 23D Collecting, Regular
- 23D " Prepayment
- 23E Meter Reading
- 23G Cashier
- 23H Stoves
- 25 Canvassing and Soliciting
- 27 General Office Expense
- 27 " " " Def. Emergency
- 35 Relief Dept. & Pensions

Total

Total Amount of Pay Roll

2751

Defendants Exhibit K

For Month End

### Location of Work

Shops 1.00 County St. I. Hendrix

No.	NAMES	EMPLOYMENT	RATE		TIME		Last Bred										TIME		Last Bred															
			Amt.	Per	Days	Hrs	1	2	3	4	5	6	7	8	Days	Hrs	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15			
1	P. Cantoney	Letter	36 2/3	100	+	11 1/2	+	1	15	12	13	13	12	9	9	11 1/2	84	1	30	80	6	9	9	12	5	10	6	11 1/2	57	1	20	90	12	
2	A. Jarvis	"	33	100	+	9 1/2	+	1	17	9	9	16	+	9	9	9 1/2	69	1	22	77	11	9	9	5	9	9	9 1/2	51	1	17	16	9		
3	H. Edgar	"	40	100	+	12 1/2	9	1	3	60	10	10	9	11	2	10	10	12 1/2	62	1	24	80	10	10	10	9	10	10	12 1/2	51	1	23	60	10
4	A. McKay	"	42 7/9	100	+	9 1/2	9	1	3	85	16	9	4	16	+	4	9	12 1/2	59	1	25	74	9	9	9	4	9	9	12 1/2	44 1/2	1	21	17	10
5	B. Butler	"	33 1/3	100	+	10 1/2	+	1	13	+	12	+	+	9	9	10 1/2	45	1	15	—	9	9	9	1	12	9	10 1/2	41	1	16	—	9		
6	W. Strong	Auto Repair	33 1/3	100	+	10 1/2	+	1 1/2	—	3	+	5	8	+	+	10 1/2	18	1 1/2	6	—	+	+	8	5	+	5	10 1/2	18	1 1/2	6	—	9		
7	J. Sheridan	Letter	36	100	+	18 1/2	18	1	6	48	15	9	17	23	13	14	12 1/2	103	1	37	08	13	10	14	14	+	9	15	10 1/2	75	1	27	—	10
8	B. Davis	"	36 2/3	100	+	16 1/2	16	1	5	87	13	5	11	11	+	4	12 1/2	49	1	17	97	6	9	9	9	13 1/2	9 1/2	11 1/2	56	1	20	53	6	
9	E. Arthur	"	33 1/3	100	+	9 1/2	9	1	3	—	9	9	9	20	14	10	9	10 1/2	80	1	26	67	9	9	9	4	9	9	10 1/2	49 1/2	1	16	30	9
10	W. Stacey	"	35	100	+	12 1/2	12	1	4	20	12	12	11	18	13	9	9	10 1/2	84	1	29	40	10	10	10	11	10	10	10 1/2	61	1	21	35	10
11	M. Oliverio	"	33	100	+	9 1/2	+	1	13	10	13	+	+	10	9	9 1/2	55	1	18	15	9	9	9	+	+	9	9 1/2	45	1	14	85	10		
12	E. Boyd	"	33	100	+	18 1/2	18	1	5	94	16	16	16	26	18	12	10	9 1/2	114	1	37	62	10	9	9	9	+	9	9 1/2	55	1	18	15	9
13	W. Webb	"	33 1/3	100	+	14	14	1	4	67	15	13	15	16	18	10	10	97	1	32	33	9	9	9	9	10	10	10	56	1	18	67	9	
14	E. Hansen	"	27 7/9	100	+	9	9	1	2	50	15	10	12	16	16	9	9	57	1	24	17	11	9	9	6	+	9	9	53	1	14	72	10	
15	A. Kiernan	"	30	100	+	18 1/2	18	1	5	40	15	13	15	16	18	10	10	9 1/2	97	1	29	10	9	9	9	9	10	10	9 1/2	56	1	16	80	9
16	J. Gleason	Chauffeur	28	100	+	15	15	1 1/2	4	20	9	9	10	18	+	9	8	63	1 1/2	17	64	9	9	9	9	9	9	54	1 1/2	15	12	9		
17	J. Buchanan	"	22 7/9	100	+	10	10	1	2	22	15	12	16	13	13	9	9	81	1	18	—	9	9	9	10	+	9	55	1	12	22	10		
18	W. Butler	Helper	25	100	+	16 1/2	16	1	4	—	19	16	13	12	+	9	9	7 1/2	78	1	19	50	9	10	6	+	6	5	7 1/2	36	1	9	—	10
19	A. Hoffman	"	27	100	+	15 1/2	15	1	4	05	9	12	12	19	+	9	9	8 1/2	70	1	18	90	9	9	9	9	10	9	8 1/2	54	1	14	58	9
20	J. Searpagan	Auto Repair	25	100	+	9 1/2	9	1	2	25	16	11	12	18	18	11	10	7 1/2	96	1	24	—	10	10	9	10	10	9	7 1/2	58	1	14	50	9
21	E. Smith	Helper	22 7/9	100	+	+	+	1	—	9	10	9	10	10	9	9	4	66	1	14	67	10	9	9	9	11	10 1/2	54	1	12	—	10		
22	J. Buffins	Printer	18 1/3	100	+	9 1/2	9	1	1	65	9	9	9	9	+	4	9	5 1/2	54	1	9	90	9	9	9	9	9	9	5 1/2	54	1	9	90	9
23	Antonia Bros	Fireman	50	100	+	+	+	1	—	+	+	+	+	+	+	+	+	—	—	—	+	+	+	+	+	+	+	+	+	+	—	—	10	
24	A.	"	36 2/3	100	+	+	+	1	—	+	+	+	+	+	+	+	+	—	—	—	+	+	+	+	+	+	+	+	+	—	—	—	10	
25	do	House & Wagon	33 1/3	100	+	+	+	1	—	+	+	+	+	+	+	+	+	—	—	—	+	+	+	+	+	+	+	+	+	—	—	—	10	
26	A.	Labrador	33 1/3	100	+	+	+	1	—	+	+	+	+	+	+	+	+	—	—	—	+	+	+	+	+	+	+	+	+	—	—	—	10	
27	A.	"	30 5/9	100	+	+	+	1	—	+	+	+	+	+	+	+	+	—	—	—	+	+	+	+	+	+	+	+	+	—	—	—	10	
28	B. H. H.	"	22 1/2	100	+	+	+	1	—	+	+	+	+	+	+	+	+	1 1/2	26	1	13	1	00	00	00	00	00	00	00	10	16	29	10	

TIME		AMOUNT		TIME		AMOUNT		TIME		AMOUNT		TOTAL TIME		RATE		TOTAL AMOUNT		Amount of Last Part Week Payroll	
Days	Hrs.	Days	Hrs.	Days	Hrs.	Days	Hrs.	Days	Hrs.	Days	Hrs.	Days	Hrs.	Days	Hrs.	Days	Hrs.	Days	Hrs.
10	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			
1	13	9	9	12	1	6	10	22	—	9	9	10	7	2	9	8	11	19	80
7	16	9	9	9	11	+	9	9	4	5	56	1	18	48	10	9	9	6	+
3	60	10	9	9	9	2	10	9	12	5	58	1	23	20	10	10	9	2	10
1	17	10	9	9	9	+	9	9	12	5	54	1	21	60	9	9	9	9	+
16	—	9	10	9	9	+	9	9	10	+	50	1	16	83	10	10	9	+	9
6	—	9	9	9	9	+	7	7	10	+	50	1	16	67	7	8	9	5	+
27	—	15	15	15	14	7	14	12	10	+	92	1	33	12	15	11	15	9	3
10	53	6	6	6	9	+	9	11	11	+	45	1	16	68	9	4	9	4	+
16	50	9	9	9	9	+	9	9	10	+	54	1	18	—	10	9	9	5	+
21	35	10	10	9	10	+	10	9	10	+	58	1	20	30	10	9	9	10	+
4	85	10	10	9	9	+	9	9	9	+	56	1	18	48	9	9	12	+	+
18	15	9	9	9	9	+	9	9	9	+	54	1	17	82	9	9	11	12	2
18	67	9	9	9	9	+	9	9	9	+	54	1	18	—	9	9	9	9	+
4	72	12	9	9	11	+	9	12	6	2	1	17	22	10	9	9	12	+	9
16	80	9	9	9	9	+	9	9	9	+	54	1	16	20	9	9	9	9	+
8	12	9	10	9	11	+	+	9	4	8	+	13	44	9	9	9	9	+	9
2	22	10	11	11	9	+	9	9	9	+	59	1	13	11	9	9	12	+	9
9	—	6	11	7	+	+	10	9	7	+	43	1	10	75	9	+	9	12	+
4	58	9	9	9	9	+	9	9	9	+	54	1	14	58	10	9	9	5	+
4	50	9	9	10	10	+	9	10	7	+	57	1	14	25	10	9	+	9	+
2	—	9	9	9	9	+	9	9	4	8	+	11	—	9	9	9	9	+	9
9	90	9	9	9	9	+	9	9	9	+	54	1	9	90	9	9	9	9	+
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3	38	9	9	9	9	+	9	9	5	4	13	50	9	9	9	9	+	9	9



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Liberty Bonds #1.13.00  
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Liberty Bonds #1.13.00  
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Liberty Bonds #1.13.00  
" " 1.13.00

F. B. McKenna

F. B. McKenna

F. B. McKenna

W. H. Ball  
M. H. Ball

W. H. Ball  
M. H. Ball

W. H. Ball  
M. H. Ball

63 88  
APPROVED

52 83  
APPROVED

57 81  
APPROVED

CORRECT

APPROVED

APPROVED

07511



Lide Receipt 159  
Insurance 85  
244

Lide Receipt 159  
Insurance 85  
244

Lide Receipt 13.00  
" " 2.00  
15.00

Lide Receipt 13.00  
" " 2.00  
15.00

F. B. McKenna

F. B. McKenna  
TOLSON

SET OPPOSIT

F. B. McKenna

CORRECT

APPROVED

MANAGER

Flushing, N. Y.,

The above-named persons have been paid the  
amounts set opposite their respective names and as per

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DIST. DEPT.

## LABOR ACCOUNT

FOR MONTH ENDING

January 31/ 1918.

## GAS OPERATING

1A Superintendence			
1B Boiler Labor			
1C Generator Labor	31	27	
1D Purifier Labor			
1E Miscellaneous			
Total		31	27

## WORKS—REPAIRS

8 Works and Station Structure	4	67	
9 Power Plant	11	76	
10 Gas Apparatus	24	88	
11 Works—Tools			
Total		49	31

## TRANSMISSION AND DISTRIBUTION

12 Transmission Pumping	3	33	
13 Distribution Superintendence			
14 Distribution Supplies and Expenses	39	70	
15 Gas Meter and Installation Work	123	71	
16 Work on Consumer's Premises	31	45	
17 Repairs of Gas Mains	44	38	
18 Repairs of Gas Services	33	26	
19 Repairs of Meters	12	72	
20 Repairs of Distribution Tools	7		
21 Repairs of Appliances	27	22	
22 Work on Consumer's Premises	39	37	
23A Stable Expense	17	47	
31% A-T-O EXPENSE	26	04	
Total		186	65

Carried Forward.

1946 23

## LABOR ACCOUNT

FOR MONTH ENDING

January 31/ 1918.

Brought Forward

1946 23

## CONSTRUCTION

D1 Office			
D2 Holders			
D3 Store			
D4 Stable			
E Works and Station Structure			
F Holders			
G Furnaces, Boilers and Accessories			
H Steam Engines			
J Misc. Power Plant Equipment			
K Water Gas Sets and Apparatus			
L Purification Apparatus			
M Accessory Equipment at Works			
N Trunk Lines and Mains			
N Trunk Lines and Mains (City Inspections)			
O Gas Services		294	
O " " (City Inspections)			
P Gas Meters			
R Gas Meter Installation		1184	
S Gas Tools and Implements			
T Gas Laboratory Equipment			
Total		14	78

## COMMERCIAL

23A General Labor		45	55
23B Accounting			
23C Contracts			
23D Collecting			
23E Meter Reading		2	25
23F Supplies and Expenses			
25 Canvassing and Soliciting			
Total		47	80
Total Amount of Pay Roll		200	81

2756

Commercial administration .....		
Promotion .....	.0051	.0787
General & Miscellaneous .....	.0075	.0070
Renewals & Replacements .....	.0792	.0886
	.0300	.0300
<b>Total</b> .....		<u>1.0766</u>
Taxes .....	.9982	.0621
Uncollectible Bills .....	.0815	.0015
	.0048	
<b>Total</b> .....		<u>\$1.1402</u>
Operating deficit .....	\$1.0845	.0727
		<u><u>.0431</u></u>

(Here follow reproductions of Defendants' Exhibits A to A12, B, C, D, E, F, G, H, I, J, and K, marked pages 2723 to 2746, inclusive.)

2747 DEFENDANTS' EXHIBIT "L."

Tax report New York and Queens Company, 1919.  
Not printed.

2748 DEFENDANTS' EXHIBIT "M" and "N."

Defendants' notices to produce.  
Not printed.

2749 DEFENDANTS' EXHIBIT O.

Def'ts' Ex. O, June —/20.

*Resolution of Commission Directing Hearing as to Standards in Measurements or Quantity and Power of Gas, Submitted in Support of Motion.*

At an Adjourned Meeting of the Public Service Commission for the First District Duly Held at Its Office, No. 120 Broadway, in the Borough of Manhattan, City and State of New York, on the 20th Day of August, 1917.

Present:

Oscar S. Strauss,  
Chairman;  
William Hayward,  
Travis H. Whitney,  
Charles S. Hervey,  
Commissioners.

"A."

Case No. 2235.

In the Matter of the Hearing on the Motion of the Commission as to the Standards for Measurement of the Quality and Power of Gas Manufactured, Distributed, or Sold by Gas Corporations Within the First District and the Rates or Charges for Such Gas Service Based Upon Such Standards.

*Hearing Resolution.*

Resolved that a hearing be had by and before the Public Service Commission for the First District, at the Hearing Room of the Commission, No. 120 Broadway, Borough of Manhattan, City of New York, on September 18, 1917, at 2.30 P. M. and at any time  
2750 or times thereafter to which the same may be adjourned, for the purpose of inquiring and determining as to

(1) Whether standards should be fixed for the measurement of the quality and power of gas manufactured, distributed or sold by gas

Corporation within the First District, based upon the unit of heat per cubic feet of gas;

(2) Whether the gas so manufactured, distributed or sold at prescribed rates or charges should be required to equal the standards so fixed by the Commission;

(3) Whether there shall be prescribed minimum and maximum pressure at which gas shall be delivered by said corporations;

(4) Whether any reasonable improvements should be required in respect to the quality of the gas supplied and the methods employed in the manufacture, distribution and supply of gas, as will best promote the public interest, preserve the public health and protect those using such gas and those employed in the manufacture thereof; and

(5) Whether just and reasonable rates or charges shall be prescribed for the service to be furnished by said gas corporations proportioned with the quality and power of gas manufactured, distributed or sold under the standards so fixed by the Commission.

All to the end that the Commission may make such order or orders in the premises as may be just and reasonable and prescribe the details thereof and the time within which the same shall be complied with.

2751 Further Resolved that at least five days' notice of said hearing be given to each gas corporation subject to the jurisdiction of this Commission by service upon it, either personally or by mail of a certified copy of this resolution.

By the Commission,  
[L. s.]

GEORGE F. DAGGETT,  
*Acting Secretary.*

2752 DEFENDANTS' EXHIBIT P.

Def'ts' Ex. P.

*Memorandum of Commission Adopted Upon Relator's Refusal to Accept Order Fixing New Dates for Commencement of Construction, Submitted in Support of Motion.*

Public Service Commission of the State of New York for the First District.

"C."

Case No. 1856.

In the Matter of the Hearing on the Motion of the Commission on the Question of the Extension of the Gas Mains of the NEW YORK AND QUEENS GAS COMPANY to Such Extent as May Be Necessary to Serve Residents of Douglaston, Douglas Manor, and Little Neck, in the Borough of Queens, City of New York.

Memorandum Concerning the Company's Statement of Claimed Reasons for Non-compliance with the Order of the Commission as Unanimously Affirmed by the Highest Courts.

HERVEY, *Commissioner*:

Following the unanimous action of this Commission on February 1, 1918, denying the New York and Queens Gas Company's second application for a rehearing as to the Commission's Order of March 19, 1915, unanimously upheld by the Court of Appeals of the State of New York and the Supreme Court of the United States, 2753 and following also the Commission's action in fixing new dates within which the order of March 19, 1915, shall be complied with by the Company and expressing the Commission's complete willingness to accord the Company any further extensions of time warranted by any facts, brought to the Commission's attention upon an application therefor, the New York and Queens Gas Company wrote the Commission as follows, under date of February 18, 1918:

"It is impossible for this Company to comply with the terms of the order of March 19, 1915, in the above case, without violating the statute law of the State.

"The effect of compression upon gas quality has been recognized by the Commission in the Second District, in their order taking effect January 1, 1917, establishing a 585 heat unit standard. In this order, it was provided that if gas should be delivered at a pressure above five pounds per square inch, it should be tested for heating quality before compression. It would seem to be a wasteful expenditure of capital to require the Company at this time to expend money for a purpose which will inevitably deprive it of an adequate return upon the reasonable value of all its property invested in the gas business, to require it to commence the work before the frost is out of the ground, and to compel it to lay mains at a grade which is certain to be changed in the near future, when it is absolutely certain that the service will be interrupted, because the mains will have to be removed when the City commences to fill the street to grade, 2754 and will have to be relaid, at great expense, when that work is completed.

"We shall be glad to discuss this situation with the Commission but, as the order of March 19, 1915, now stands, we are forced to give you formal notice that its terms are not accepted and will not be obeyed by the Company."

No doubt deliberately, the Company is very vague and indefinite in its purported statement of reasons for continuing its defiance of the reasonable orders of this Commission and the mandates of the highest Courts.

If the Company's pretended difficulty is as to the candle-power standard of gas, fixed by chapter 125 of the Laws of 1906, that can be no real objection, inasmuch as the Commission, on October 1, 1917, entered an Order in Case No. 2235, authorizing and enabling

this and every other gas company under its jurisdiction to change from a candle-power to a heat-unit standard and to reduce the heat-unit content or quality of its gas to 585 b. t. u.'s or whatever content the Company deems may be most efficiently and economically produced. The Company has not availed itself of that option, and has failed to do so only through its own choice. If the Company wishes different provisions as to candle-power standard, it may apply in Case No. 2235, and is not warranted in raising that issue in this proceeding (Case No. 1856). Moreover, there is no requirement of statute or order that this Company furnish 22-candle-power gas to consumers in Douglaston, Douglas Manor or Little Neck. The provision of law is only that the gas shall be of that candle-power, when "tested at a distance of not less than one mile from the distributing holder." The Commission has not ordered the installation of any particular system of gas transmission or distribution. The order of March 19, 1915, requires the Company to file with the Commission a general plan showing a proposed transmission and distribution system. At the time of the making of the order, the Company had a high pressure main in operation, extending a considerable distance from its works in Flushing, and therefore knew the effects of the compression of gas. The Company would thus experience no more difficulty in fulfilling this requirement as to gas destined for Douglaston than for gas for any other part of its franchise territory. If, however, the Company does not now wish, or think it most advisable to install a high-pressure system to Douglaston, there is no provision of the order preventing it from installing a low-pressure system, as it at first contemplated.

If the Company's pretended difficulty arises from the pressure requirements of the 1906 statute, the Company must be aware that these requirements were held unconstitutional by the Supreme Court of the United States in 1908 (*Willecox v. Consolidated Gas Company*, 212 U. S., 53) and cannot be regarded as bothersome now. In fact, the Commission has in force reasonable and valid orders in relation to gas pressure and the admeasurement thereof (see Order of January 24, 1913, in Case No. 1579, relative to gas pressure in Queens Borough); and if the Company desires any other or further provision on the subject of pressure as to this Douglaston extension, it may make due application therefor to the Commission. It is not warranted in interposing such an objection to complying with the order as to the making of the extension (Case No. 1856).

As to the suggestion that the Company should not be required "to commence the work before the frost is out of the ground," the Commission specifically said, in its opinion of February 1, 1918, that "of course no Commissioner would try to compel the laying of gas mains at a time when the ground is frozen" and that any needed extensions would be granted to that end.

The present action and attitude of the Company in view of the merited rebuke which its effort to "pick and choose" received at the hands of the Supreme Court of the United States, may reasonably be regarded as a deliberate effort to carry on corporate operations outside the law and to create disrespect for the law and the courts at a



time when a higher standard of accountability would seem to be demanded. The Public Service Commissions Law was, as the Courts have held, designed to afford to the public prompt relief and adequate protection from just the kind of a course this Company is pursuing, and the Company's refusal to comply is a defiant challenge of the ability of public authority, through laws and courts, to accomplish legitimate public ends in a reasonable, ordered, and well-considered way.

I ask that Counsel to the Commission be authorized and directed to do all in his power to bring this Company and its officers to compliance with their legal duties and charter and franchise obligations, and to secure their punishment if non-compliance is continued.

2757

## DEFENDANTS' EXHIBIT Q.

Defts.' Ex. Q.

*Affidavit of Maynard H. Spear, Submitted to Special Term, Part II,  
on Application for Writ of Certiorari.*

Supreme Court, New York County.

THE PEOPLE OF THE STATE OF NEW YORK ex Rel. NEW YORK AND  
QUEENS GAS COMPANY, Relator,

against

OSCAR S. STRAUS, TRAVIS H. WHITNEY, CHARLES S. HERVEY, F. J.  
H. KRACKE, and Charles Bulkley Hubbell, Commissioners, Con-  
stituting the Public Service Commission of the State of New York  
for the First District, Respondents.

STATE OF NEW YORK,  
County of New York, ss:

Maynard H. Spear, being duly sworn, deposes and says:

1. I am, and since 1908 have been, the Secretary, General Manager and Engineer of the New York and Queens Gas Company, the relator herein, and reside in Flushing, Borough of Queens. I have been actively engaged in the manufacture and distribution of gas since 1896.

2. I was present at the original hearings had before the Commission in Public Service Commission Case No. 1856, and am  
2758 able to state that the only plan under consideration and adopted by the Commission provided for the high pressure system described in Exhibits 3 and 9, copies of which are heretofore annexed and made a part hereof; the cost of a low pressure system being admittedly much greater, and, therefore, entirely out of the question.

3. The effect of transmitting illuminating gas over a long distance, under pressure, causes the liquefaction and deposit of a large



portion of the luminants contained in the gas, a result which is greatly accelerated when the transmission is made during very cold weather, or even in warm weather during sudden changes of temperature; and gas transmitted through a high pressure main such as the Public Service Commission has directed the Company to lay from its works to Douglaston and Douglas Manor will, under an initial pressure of thirty to forty pounds, as contemplated, have its illuminating power reduced from thirty to fifty per cent, so that the illuminating power of the gas delivered to the consumers would never exceed eighteen candle power and, under varying conditions, might be much less. It will be physically impossible for the Company to supply twenty-two candle power gas to Douglaston and Douglas Manor (as required by Laws 1906, Chapter 125) through a high pressure system such as is contemplated by the order of March 19, 1915.

4. This question as to the effect of compression upon gas transmitted through high pressure mains, over a long distance, with relation to candle power, was entirely overlooked by the Commission's Engineers and myself, upon the original hearing herein, as well as by the Commission itself.

2759 5. I have examined the final map of the County of Queens, dated May 12, 1915, and adopted by the Board of Estimate and Apportionment of the City of New York January 28, 1916, and approved by the Mayor February 8, 1916, and filed in the Topographical Bureau of the City of New York, Borough of Queens, and find that the grade of Broadway (Jackson Avenue), through which the proposed main is to be laid from Cemetery Lane to the City boundary line, is to be changed, and that the present grade, between 225th Street Bayside, and Main Avenue, Douglaston, a distance of thirty-five hundred feet, is to be raised by a fill of from two to sixteen feet.

6. I have also been informed that the City contemplates instituting proceedings to widen and improve that portion of Broadway through which the proposed main would have to be extended.

MAYNARD H. SPEAR.

Sworn to before me, February 25, 1918.

M. A. CROSS,  
*Commissioner of Deeds.*

N. Y. County Clerk's No. 255.

Commission expires Sept. 18, 1919.

2760 *Exhibit No. 3, Annexed to Affidavit of Maynard H. Spear*

Douglaston, Douglas Manor, Douglaston Park, and Little Neck

Aug. 1914.

	2".	3".	4".	6".	Houses.
Broadway .....	.....	.....	14500	15600	.....
" .....	.....	.....	3100	.....	22
Main Ave. ....	600	.....	.....	.....	7
Hamilton .....	.....	960	.....	.....	12
Pine .....	.....	1050	.....	.....	8
Orient .....	840	.....	.....	.....	9
Poplar .....	660	.....	.....	.....	8
Willow .....	450	.....	.....	.....	2
Prospect .....	350	.....	.....	.....	4
Willow .....	750	.....	.....	.....	10
Cherry .....	300	.....	.....	.....	6
Prospect .....	.....	1300	.....	.....	5
Hillside .....	.....	4270	.....	.....	13
West Drive .....	1300	.....	.....	.....	12
Bay Ave. ....	540	.....	.....	.....	4
Cedar Lane .....	180	.....	.....	.....	1
Forest .....	2070	.....	.....	.....	10
Ridge Rd. ....	670	.....	.....	.....	5
Park Lane .....	150	.....	.....	.....	1
" .....	300	.....	.....	.....	1
" .....	1700	.....	.....	.....	10
Arleigh Rd. ....	1170	.....	.....	.....	8
Holly Wood .....	340	.....	.....	.....	3
Manor Rd. ....	1170	.....	.....	.....	4
" .....	500	.....	.....	.....	2
Westmoreland .....	950	.....	.....	.....	3
Beverly .....	480	.....	.....	.....	1
" .....	970	.....	.....	.....	3
Grosvenor .....	780	.....	.....	.....	3
Richmond .....	330	.....	.....	.....	3
Knoll Wood .....	450	.....	.....	.....	2
Kenmore .....	150	.....	.....	.....	1
Douglas .....	230	.....	.....	.....	1
" .....	540	.....	.....	.....	2
East Drive .....	1080	.....	.....	.....	3
" .....	750	.....	.....	.....	2
Centre .....	970	.....	.....	.....	5
" .....	.....	.....	.....	.....	.....

2761

Douglaston Ave. ....	.....	1200	.....	.....	10
Dartmouth Rd. ....	635	.....	.....	.....	5
Princeton Rd. ....	270	.....	.....	.....	2

	2".	3".	4".	6".	Houses.
Virginia Rd. ....	990	....	....	....	5
Highway ....	....	550	....	....	1
Highway ....	....	....	1303	....	2
Highway ....	....	....	3000	....	21
Little Neck Ldg. Rd. ....	....	2000	....	....	17
Little Neck House Ldg. Rd. ....	....	2250	....	....	21
View Ave. ....	....	1950	....	....	9
View Ave. ....	....	900	....	....	2
Ave. ....	1200	....	....	....	6
Anton Ave. ....	900	....	....	....	8
name, St. ....	600	....	....	....	3
East End Drive. ....	700	....	....	....	3
Marathon Ave. ....	700	....	....	....	4
Queens Pl. ....	600	....	....	....	2
Westmoreland Ave. ....	800	....	....	....	1
Wood Ave. ....	900	....	....	....	4
Commit St. ....	300	....	....	....	1
East Pl. ....	400	....	....	....	1
Little Neck House Ldg. Rd. ....	900	....	....	....	6
View Ave. ....	900	....	....	....	1
Highway Rd. ....	500	....	....	....	3
	33015	16430	21903	15600	332

15 Ft. 2" main laid @ 37c. per foot..	\$12215.55
430 " 3" " " 47c. " " ..	7722.10
903 " 4" " " 68c. " " ..	14894.04
300 " 6" " " 91c. " " ..	14196.00
Compressor installed .....	1500.00
Extra for drawbridge at creek .....	1000.00
Improvement to replace .....	7900.00

Total cost of mains..... \$59427.69 \$59427.69

The maps submitted by Douglaston Civic Association show in Douglaston, Douglas Manor and Douglaston 219 houses, and Little Neck has by actual count 13 houses, so we will assume that every house is occupied and will be a consumer.

62

Service 50' @ 23c. per foot.....	\$11.50
1 ft. meter .....	5.35
Governor .....	3.15
Material & Labor .....	2.00
	<u>\$22.00</u>

32 Services etc. @ \$22.00 each..... \$7304.00

Total cost of mains, services & meters..... \$66731.69

1738

C. D. NEWTON ET AL. VS. N. Y. &amp; QUEENS GAS CO.

219 Consumers @ 20,000 cu. ft. per year	4,380,000 cu. ft.
113 " " 15,000 " " "	1,695,000 " "

Total estimated consumption.....	6,075,000 " "
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Profit @ .0945 per M — \$574.09 or 8/10% on total investment.

Total length of mains 86948 feet.

262 ft. to a house, cost \$201 per house.

The above figures do not include any amount for engineering supervision, contingencies, overhead charges nor interest and taxes during construction.

EXHIBIT No. 9, ANNEXED TO AFFIDAVIT OF MAYNARD H. SPEAR.

Public Service Commission, First District.

*Estimate by W. F. Hine, Chief Gas Engineer, P. S. C., of Cost of Distribution System to Supply Douglaston, Little Neck, and Douglas Manor with Gas.*

Case No. 1856.

33,015 ft. of 2 inch mains at 0.275.....	\$9,079.13
16,430 ft. of 3 inch mains at 0.424.....	6,966.32
21,903 ft. of 4 inch mains at 0.545.....	11,938.14
15,600 ft. of 6 inch mains at 0.847.....	13,213.20

2763

Pavement (Company's estimate) .....	7,900.00
New Compressor .....	2,000.00
Line under creek .....	2,000.00
332 services comp. with meters at 22.00	
(Company's estimate) .....	7,304.00

Total Cost of Installation including all engineering, supervision, contingencies, etc.....	\$60,400.79
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Interest during construction—(Assuming 4 mo. for construction and interest at 6%) .....	604.01
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Total .....	\$61,004.80
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2764

## DEFENDANTS' EXHIBIT R.

## EXHIBIT B.

*Application to Commission for Rehearing After Affirmance in United States Supreme Court.*

Public Service Commission of the State of New York for the First District.

Case No. 1856.

In the Matter of the Hearing on the Motion of the Commission on the Question of the Extension of the Gas Mains of the NEW YORK AND QUEENS GAS COMPANY to Such Extent as May Be Necessary to Serve Residents of Douglaston and Little Neck, in the Borough of Queens, City of New York.

Application for Rehearing.

To the Public Service Commission of the State of New York, for the First District:

The petition of the New York and Queens Gas Company respectfully shows, on information and belief:

I. On the 19th day of March, 1915, your Honorable Commission made an order herein, directing that the petitioner extend its gas mains and services in such a manner as may be required reasonably to serve with gas that community lying in the Third Ward of the Borough of Queens, City of New York, known as Douglaston, including Douglas Manor; that construction of said proposed extension be begun not later than April 30, 1915, and be completed, as far as Alley Road or Main Avenue, Douglaston, by September 1, 1915; and that on or before April 30, 1915, your petitioner file with your Honorable Commission a general plan or layout, showing the proposed transmission and distribution system, to be installed pursuant to the terms of the said order, that shall be suitable and adequate to furnish reasonable service to the community known as Douglaston, including Douglas Manor, and that this extension be completed and in service not later than September 10, 1915; and that the said order take effect forthwith and that within ten days after service thereof, your petitioner notify the Commission, in writing, whether the terms of the said order would be accepted and obeyed.

II. Thereafter and on or about April 10, 1915, your petitioner made application to your Honorable Commission for a rehearing in this proceeding, upon the grounds in said petition particularly set forth, which said application was thereafter and on the 27th day of April, 1915, denied.

III. Proceedings were thereafter instituted by your petitioner in the New York Supreme Court and, on the 30th day of April, 1915, an order was obtained, directing that a writ of certiorari issue out of and under the seal of said Court, to your Honorable Commission, as then constituted, which said writ was duly allowed and issued on the same day, and directed that within twenty days after due service of the said writ upon your Honorable Commission, you certify and return to the office of the Clerk of the County of New York all and singular the record before you on the proceeding had by 2766 and before you in and upon this proceeding, with your decisions and orders thereupon, together with all and singular the evidence, oral and documentary, submitted to you as such Public Service Commission, upon all the hearings in connection with the aforesaid proceedings, with all your determinations, to the end that your proceedings, actions and decisions in the premises might be reviewed and corrected.

IV. The return having been duly made by your Honorable Commission, as in and by said writ directed, the said proceedings were thereafter duly heard in the New York Supreme Court, Appellate Division, First Department, and an order entered by the said Appellate Division on the 3d day of March, 1916, sustaining the writ aforesaid and directing that the order and determination of your Honorable Commission, made March 19, 1915, reviewed under said writ, be, and the same was thereby, annulled.

V. Thereafter an appeal was duly taken by your Honorable Commission to the Court of Appeals, which said Court thereafter and on the 3d day of October, 1916, reversed the aforesaid order of the Appellate Division and reinstated the order of your Honorable Commission.

VI. A writ of error was thereafter and on the 31st day of January, 1917, allowed by the Chief Judge of the said Court of Appeals, to review the judgment of that Court in the United States Supreme Court, which said Court thereafter and on or about the 10th day of December, 1917, affirmed the said judgment and dismissed the said writ.

VII. The record shows that the former hearing before the Commission was held in midsummer, under circumstances when 2767 no complete presentation of the case from the Company's point of view was made, and that at least four of the Commissioners voted in favor of the said order upon the assumption of an irrelevant fact which did not exist.

VIII. One controlling consideration was entirely overlooked, both by the Company and the Commission. It was shown that the only method by which gas could be supplied by your petitioner from its Flushing works was by the installation of a new high pressure main, the distance from the works to Douglaston being about six miles. In connection with the consideration by the present members of the Commission of the adoption of a heat unit standard, it has been

developed both by the witnesses of the Commission and those of the Company that the effect of transmitting illuminating gas over a distance, under pressure, is to cause the liquefaction and deposit of a large portion of the luminants, a result which is greatly accelerated when the transmission is made during very cold weather or during sudden changes of temperature; and your petitioner is advised by engineers and experts that even if a high pressure main should be laid to Douglaston, it would be physically impossible to supply gas to that community under the present 22 candle power standard. The order of the Commission, therefore, requires your petitioner to expend a large amount of money for the accommodation of a comparatively few persons, in face of the certainty that after such expenditure had been made, your petitioner would be unable to supply gas to the Douglaston community without violating the existing statutory requirements.

IX. Your petitioner is advised that the City of New York contemplates changing the grade of Broadway, where it crosses the marsh between Bayside and Douglaston, through which your petitioner's main would have to be laid, by a fill of eight feet. At that event, a main now laid will have to be relaid at great expense when such change is made.

X. Your petitioner is also advised that it has not yet been definitely determined by the Commission whether Main Avenue, Douglaston, crosses over or under the railroad; and, consequently, no definite plans can at present be made for carrying the main across the railroad to Douglas Manor.

XI. Since the said order of the Commission was made, the cost of materials and labor has advanced to such an extent that the cost of making the said proposed extension will now be at least fifty per cent greater than that estimated by the Commission's Engineer. The proposed extension is by no means a small undertaking for a Company the size of your petitioner, and the enormity of the undertaking is emphasized when it is considered that your petitioner, after sixty years of development, has only one hundred and ten miles of mains and, to carry out the order of this Commission, will require, with one sweep, an extension equal to sixteen per cent of its present system. Furthermore, to make the six miles of transit main, required by the order to be laid, available, it will be necessary to lay in addition thereto eleven miles of distributing mains and four miles of service pipe, aggregating four hundred tons of pipe, requiring approximately fifteen cars to transport it from the mill; and, in view of the present congestion at the mills and of the railroads and the desire of the Federal Government to defer all work which might unnecessarily hamper it in the present emergency, it is extremely doubtful, even though an order were given for the pipe at this time, whether any deliveries could be made for months to come.

XII. In addition to the foregoing, the present scarcity of labor, particularly in the Third Ward, must be considered, also the cost

of operation, which has greatly increased, so that the actual cost of gas supplied by your petitioner to its present consumers, at the statutory rate of one dollar per thousand cubic feet, including therein interest at six per cent on its investment in property devoted to public service, is not less than \$1.301 per thousand cubic feet of gas delivered. It will, therefore, be impossible for your petitioner to earn any return whatsoever on the cost of laying the pipe necessary to reach this new territory; and it would be unjust and unreasonable to require your petitioner to proceed with the construction of the said extension until such time when conditions shall warrant. Even though the prospective consumers laid the necessary pipe at their own expense, and your petitioner supplied such consumers with gas at the statutory rate, it would not receive a return sufficient to cover the actual cost of the gas supplied.

XIII. It is impossible to lay mains at this season of the year on account of the frost and snow, without adding very greatly to the cost of laying the same; and, when it is considered that all of the houses are supplied with electric current and that the gas will probably be used only for cooking purposes, that none of the  
2770 houses are now piped for receiving such gas supply, and that at least twenty-five per cent of them are closed for the winter months, such additional expenditure seems entirely unwarranted. The traveling public alone would be much more seriously inconvenienced than the small Douglaston community would be benefited.

XIV. Your petitioner is informed that the title to many of the streets in Douglaston and all of the streets in Douglas Manor remains in private ownership, and that, before any mains can be laid in the said streets, it will be necessary to procure permanent easements and rights of way through the same from the owners; and your petitioner has no express power of condemning land for such purposes. Furthermore, the present grades of many of the streets have not been officially adopted by the Topographical Bureau and are, therefore, subject to change.

Wherefore, your petitioner, in consideration of the foregoing and of the avowed policy of the National Government to defer all new construction work that is not absolutely essential, respectfully asks for a rehearing herein, in order that it may submit proof in support of the foregoing allegations, to the end that the order heretofore and on the 19th day of March, 1915, made herein, be revoked and annulled, or that it be suspended while the present abnormal conditions continue.

NEW YORK AND QUEENS GAS  
COMPANY,  
By LEWIS B. GAWTRY,  
Vice-President.

2771 STATE OF NEW YORK,  
County of New York, ss:

Lewis B. Gawtry, being duly sworn, deposes and says that he is Vice-President of the New York and Queens Gas Company, the peti-



tioner herein; that he has read the foregoing petition and knows the contents thereof; that the same is true of his own knowledge, except as to the matters therein stated to be alleged upon information and belief, and that, as to those matters, he believes it to be true.

LEWIS B. GAWTRY.

Sworn to before me, January 4, 1918.

[SEAL.]

L. A. COLEMAN,  
Notary Public, No. 141, N. Y. County.

Cert. No. 9128 filed in Register's Office New York County.

Term expires March 30th, 1919.

2772

DEFENDANTS' EXHIBIT S.

Def't's Ex. S.

EXHIBIT C.

*Order of Commission Denying Application of January 4, 1918, for Rehearing.*

At an Adjourned Meeting of the Public Service Commission for the First District Duly Held at Its Office, No. 120 Broadway, in the Borough of Manhattan, City and State of New York, on the 1st Day of February, 1918.

Present:—

Oscar S. Straus,  
Chairman;  
Travis H. Whitney,  
Charles S. Hervey,  
F. J. H. Kracke,  
Charles Bulkley Hubbell,  
Commissioners.

Case No. 1856.

In the Matter of Hearing on the Motion of the Commission on the Question of the Extension of the Gas Mains of NEW YORK AND QUEENS GAS COMPANY to Such Extent as May Be Necessary to Serve Residents of Douglaston and Little Neck, in the Borough of Queens, City of New York.

An order in the above-entitled proceeding having been duly made by this Commission on March 19, 1915, directing the New York and Queens Gas Company to make certain extensions of its gas mains and services in such a manner as may be required reasonably to serve with gas that community lying in the Third Ward of the Borough of Queens, City of New York

2773

and known as Douglaston, including Douglas Manor, as more fully set forth in said order;

And the New York and Queens Gas Company having applied to the Commission, under date of April 10, 1915, for a rehearing in respect to such order, and an order having been duly made by the Commission on April 27, 1915, denying the Company's application for a rehearing;

And a writ of certiorari having, on April 30, 1915, been issued by the Supreme Court of the State of New York in and for the County of New York, upon the relation of the New York and Queens Gas Company to review the proceedings, actions and decisions of this Commission in the premises, including the said order of March 19, 1915, and the said order of April 27, 1915, denying the company's application for a rehearing; and the Appellate Division of the Supreme Court for the First Judicial Department, sitting, on March 3, 1916, made an order sustaining the said writ of certiorari and annulling the said determination of the Commission and an appeal having been taken to the Court of Appeals of the State of New York from the said order of the Appellate Division of the Supreme Court for the First Judicial Department; and the Court of Appeals of the State of New York having, on October 17, 1916, rendered a decision reversing the order of the said Appellate Division and affirming and reinstating the said order and determination of this Commission; and a judgment having been entered by the Supreme Court in and for the County of New York on October 17, 1915, making the order and judgment of the Court of Appeals the judgment of that Court herein:

2774 And the New York and Queens Gas Company having thereafter and on January 31, 1917, secured a writ of certiorari to review the last-mentioned judgment of the Supreme Court of the State of New York, and the United States Supreme Court having rendered a decision on December 10, 1917, affirming the judgment of the State Court so reviewed; and the mandate of the United States Supreme Court affirming said judgment having been rendered to the Supreme Court of the State of New York and duly filed in the office of the Clerk of the County of New York, and an order having been entered by the Supreme Court in and for the County of New York on January 31, 1918, making the order and judgment of the United States Supreme Court the judgment of the Supreme Court of the State of New York;

And the Commission having heretofore and on February 19, 1915, made an order in this case fixing the time for compliance by the New York and Queens Gas Company with the said order of March 19, 1915, the times fixed by the said order, entered on March 19, 1915, having meanwhile expired;

And the New York and Queens Gas Company having again applied to the Commission by a petition verified January 4, 1918, for a rehearing herein, to the end that the said order made by the Commission on March 19, 1915, be revoked or annulled or that it be suspended;

And the Commission being of opinion that sufficient reasons exist for a rehearing as prayed for by the New York and Queens Gas

Corporation within the First District, based upon the unit of heat per cubic feet of gas;

(2) Whether the gas so manufactured, distributed or sold at prescribed rates or charges should be required to equal the standards so fixed by the Commission;

(3) Whether there shall be prescribed minimum and maximum pressure at which gas shall be delivered by said corporations;

(4) Whether any reasonable improvements should be required in respect to the quality of the gas supplied and the methods employed in the manufacture, distribution and supply of gas, as will best promote the public interest, preserve the public health and protect those using such gas and those employed in the manufacture thereof; and

(5) Whether just and reasonable rates or charges shall be prescribed for the service to be furnished by said gas corporations proportioned with the quality and power of gas manufactured, distributed or sold under the standards so fixed by the Commission.

All to the end that the Commission may make such order or orders in the premises as may be just and reasonable and prescribe the details thereof and the time within which the same shall be complied with.

2751 Further Resolved that at least five days' notice of said hearing be given to each gas corporation subject to the jurisdiction of this Commission by service upon it, either personally or by mail of a certified copy of this resolution.

By the Commission,  
[L. s.]

GEORGE F. DAGGETT,  
*Acting Secretary.*

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DEFENDANTS' EXHIBIT P.

Def'ts' Ex. P.

*Memorandum of Commission Adopted Upon Relator's Refusal to Accept Order Fixing New Dates for Commencement of Construction, Submitted in Support of Motion.*

Public Service Commission of the State of New York for the First District.

"C."

Case No. 1856.

In the Matter of the Hearing on the Motion of the Commission on the Question of the Extension of the Gas Mains of the NEW YORK AND QUEENS GAS COMPANY to Such Extent as May Be Necessary to Serve Residents of Douglaston, Douglas Manor, and Little Neck, in the Borough of Queens, City of New York.

**Memorandum Concerning the Company's Statement of Claimed Reasons for Non-compliance with the Order of the Commission as Unanimously Affirmed by the Highest Courts.**

**HERVEY, Commissioner:**

Following the unanimous action of this Commission on February 1, 1918, denying the New York and Queens Gas Company's second application for a rehearing as to the Commission's Order of March 19, 1915, unanimously upheld by the Court of Appeals of the State of New York and the Supreme Court of the United States, 2753 and following also the Commission's action in fixing new dates within which the order of March 19, 1915, shall be complied with by the Company and expressing the Commission's complete willingness to accord the Company any further extensions of time warranted by any facts, brought to the Commission's attention upon an application therefor, the New York and Queens Gas Company wrote the Commission as follows, under date of February 18, 1918:

"It is impossible for this Company to comply with the terms of the order of March 19, 1915, in the above case, without violating the statute law of the State.

"The effect of compression upon gas quality has been recognized by the Commission in the Second District, in their order taking effect January 1, 1917, establishing a 585 heat unit standard. In that order, it was provided that if gas should be delivered at a pressure above five pounds per square inch, it should be tested for heating quality before compression. It would seem to be a wasteful expenditure of capital to require the Company at this time to expend money for a purpose which will inevitably deprive it of an adequate return upon the reasonable value of all its property invested in the gas business, to require it to commence the work before the frost is out of the ground, and to compel it to lay mains at a grade which is certain to be changed in the near future, when it is absolutely certain that the service will be interrupted, because the mains will have to be removed when the City commences to fill the street to grade 2754 and will have to be relaid, at great expense, when that work is completed.

"We shall be glad to discuss this situation with the Commission, but, as the order of March 19, 1915, now stands, we are forced to give you formal notice that its terms are not accepted and will not be obeyed by the Company."

No doubt deliberately, the Company is very vague and indefinite in its purported statement of reasons for continuing its defiance of the reasonable orders of this Commission and the mandates of the highest Courts.

If the Company's pretended difficulty is as to the candle-power standard of gas, fixed by chapter 125 of the Laws of 1906, that can be no real objection, inasmuch as the Commission, on October 13, 1917, entered an Order in Case No. 2235, authorizing and enabling

this and every other gas company under its jurisdiction to change from a candle-power to a heat-unit standard and to reduce the heat-unit content or quality of its gas to 585 b. t. u.'s or whatever content the Company deems may be most efficiently and economically produced. The Company has not availed itself of that option, and has failed to do so only through its own choice. If the Company wishes different provisions as to candle-power standard, it may apply in Case No. 2235, and is not warranted in raising that issue in this proceeding (Case No. 1856). Moreover, there is no requirement of statute or order that this Company furnish 22-candle-power gas to consumers in Douglaston, Douglas Manor or Little Neck. The provision of law is only that the gas shall be of that candle-power, when "tested at a distance of not less than one mile from the distributing holder." The Commission has not ordered the installation of any particular system of gas transmission or distribution.

The order of March 19, 1915, requires the Company to file with the Commission a general plan showing a proposed transmission and distribution system. At the time of the making of the order, the Company had a high pressure main in operation, extending a considerable distance from its works in Flushing, and therefore knew the effects of the compression of gas. The Company would thus experience no more difficulty in fulfilling this requirement as to gas destined for Douglaston than for gas for any other part of its franchise territory. If, however, the Company does not now wish, or think it most advisable to install a high-pressure system to Douglaston, there is no provision of the order preventing it from installing a low-pressure system, as it at first contemplated.

If the Company's pretended difficulty arises from the pressure requirements of the 1906 statute, the Company must be aware that these requirements were held unconstitutional by the Supreme Court of the United States in 1908 (*Willcox v. Consolidated Gas Company*, 212 U. S., 53) and cannot be regarded as bothersome now. In fact, the Commission has in force reasonable and valid orders in relation to gas pressure and the admeasurement thereof (see Order of January 24, 1913, in Case No. 1579, relative to gas pressure in Queens Borough); and if the Company desires any other or further provision on the subject of pressure as to this Douglaston extension, it may make due application therefor to the Commission. It is not warranted in interposing such an objection to complying with the 2756 order as to the making of the extension (Case No. 1856).

As to the suggestion that the Company should not be required "to commence the work before the frost is out of the ground," the Commission specifically said, in its opinion of February 1, 1918, that "of course no Commissioner would try to compel the laying of gas mains at a time when the ground is frozen" and that any needed extensions would be granted to that end.

The present action and attitude of the Company in view of the merited rebuke which its effort to "pick and choose" received at the hands of the Supreme Court of the United States, may reasonably be regarded as a deliberate effort to carry on corporate operations outside the law and to create disrespect for the law and the courts at a

1  
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3  
3

time when a higher standard of accountability would seem to be demanded. The Public Service Commissions Law was, as the Commission have held, designed to afford to the public prompt relief and adequate protection from just the kind of a course this Company is pursuing, and the Company's refusal to comply is a defiant challenge to the ability of public authority, through laws and courts, to accomplish legitimate public ends in a reasonable, ordered, and well-considered way.

I ask that Counsel to the Commission be authorized and directed to do all in his power to bring this Company and its officers to compliance with their legal duties and charter and franchise obligations, and to secure their punishment if non-compliance is continued.

2757

## DEFENDANTS' EXHIBIT Q.

Defts.' Ex. Q.

*Affidavit of Maynard H. Spear, Submitted to Special Term, P. S. on Application for Writ of Certiorari.*

Supreme Court, New York County.

THE PEOPLE OF THE STATE OF NEW YORK ex Rel. NEW YORK & QUEENS GAS COMPANY, Relator,

against

OSCAR S. STRAUS, TRAVIS H. WHITNEY, CHARLES S. HERVEY, H. KRACKE, and Charles Bulkley Hubbell, Commissioners constituting the Public Service Commission of the State of New York for the First District, Respondents.

STATE OF NEW YORK,

*County of New York, ss:*

Maynard H. Spear, being duly sworn, deposes and says:

1. I am, and since 1908 have been, the Secretary, General Manager and Engineer of the New York and Queens Gas Company, relator herein, and reside in Flushing, Borough of Queens, and have been actively engaged in the manufacture and distribution of gas since 1896.

2. I was present at the original hearings had before the Commission in Public Service Commission Case No. 1856, and am able to state that the only plan under consideration adopted by the Commission provided for the high pressure system described in Exhibits 3 and 9, copies of which are annexed and made a part hereof; the cost of a low pressure system being admittedly much greater, and, therefore, entirely out of the question.

3. The effect of transmitting illuminating gas over a long distance, under pressure, causes the liquefaction and deposit of

portion of the luminants contained in the gas, a result which is greatly accelerated when the transmission is made during very cold weather, or even in warm weather during sudden changes of temperature; and gas transmitted through a high pressure main such as the Public Service Commission has directed the Company to lay from its works to Douglaston and Douglas Manor will, under an initial pressure of thirty to forty pounds, as contemplated, have its illuminating power reduced from thirty to fifty per cent, so that the illuminating power of the gas delivered to the consumers would never exceed eighteen candle power and, under varying conditions, might be much less. It will be physically impossible for the Company to supply twenty-two candle power gas to Douglaston and Douglas Manor (as required by Laws 1906, Chapter 125) through a high pressure system such as is contemplated by the order of March 19, 1915.

4. This question as to the effect of compression upon gas transmitted through high pressure mains, over a long distance, with relation to candle power, was entirely overlooked by the Commission's Engineers and myself, upon the original hearing herein, as well as by the Commission itself.

2759 5. I have examined the final map of the County of Queens, dated May 12, 1915, and adopted by the Board of Estimate and Apportionment of the City of New York January 28, 1916, and approved by the Mayor February 8, 1916, and filed in the Topographical Bureau of the City of New York, Borough of Queens, and find that the grade of Broadway (Jackson Avenue), through which the proposed main is to be laid from Cemetery Lane to the City boundary line, is to be changed, and that the present grade, between 225th Street Bayside, and Main Avenue, Douglaston, a distance of thirty-five hundred feet, is to be raised by a fill of from two to sixteen feet.

6. I have also been informed that the City contemplates instituting proceedings to widen and improve that portion of Broadway through which the proposed main would have to be extended.

MAYNARD H. SPEAR.

Sworn to before me, February 25, 1918.

M. A. CROSS,

*Commissioner of Deeds.*

N. Y. County Clerk's No. 255.

Commission expires Sept. 18, 1919.

2760 *Exhibit No. 3, Annexed to Affidavit of Maynard H. Spear*

Douglaston, Douglas Manor, Douglaston Park, and Little Neck

Aug. 1914

	2".	3".	4".	6".	Houses.
Broadway	.....	.....	14500	15600	.....
"	.....	.....	3100	.....	22
Main Ave.	.....	.....	.....	.....	7
Hamilton	600	.....	.....	.....	12
Pine	.....	960	.....	.....	8
Orient	.....	1050	.....	.....	9
Poplar	840	.....	.....	.....	8
Willow	660	.....	.....	.....	2
Prospect	450	.....	.....	.....	4
Willow	350	.....	.....	.....	10
Cherry	750	.....	.....	.....	6
Prospect	300	.....	.....	.....	5
Hillside	.....	1300	.....	.....	13
West Drive	.....	4270	.....	.....	12
Bay Ave.	1300	.....	.....	.....	4
Cedar Lane	540	.....	.....	.....	1
Forest	180	.....	.....	.....	10
Ridge Rd.	2070	.....	.....	.....	5
Park Lane	670	.....	.....	.....	1
"	150	.....	.....	.....	1
"	300	.....	.....	.....	10
Arleigh Rd.	1700	.....	.....	.....	6
Holly Wood	1170	.....	.....	.....	3
Manor Rd.	340	.....	.....	.....	4
"	1170	.....	.....	.....	2
Westmoreland	500	.....	.....	.....	3
Beverly	950	.....	.....	.....	1
"	480	.....	.....	.....	3
Grosvenor	970	.....	.....	.....	3
Richmond	780	.....	.....	.....	3
Knoll Wood	330	.....	.....	.....	2
Kenmore	450	.....	.....	.....	1
Douglas	150	.....	.....	.....	1
"	230	.....	.....	.....	3
East Drive	540	.....	.....	.....	3
"	1080	.....	.....	.....	3
Centre	750	.....	.....	.....	2
"	970	.....	.....	.....	5
2761					
Douglaston Ave.	.....	1200	.....	.....	10
Dartmouth Rd.	635	.....	.....	.....	2
Princeton Rd.	270	.....	.....	.....	2



	2".	3".	4".	6".	Houses.
ginia Rd. ....	990	.....	.....	.....	5
levarl .....	.....	550	.....	.....	1
adway .....	.....	.....	1303	.....	2
adway .....	.....	.....	3000	.....	21
le Neck Ldg. Rd. ....	2000	.....	.....	.....	17
House Ldg. Rd. ....	2250	.....	.....	.....	21
View Ave. ....	1950	.....	.....	.....	9
nd View Ave. ....	900	.....	.....	.....	2
Ave. ....	1200	.....	.....	.....	6
ton Ave. ....	900	.....	.....	.....	8
name, St. ....	600	.....	.....	.....	3
t End Drive. ....	700	.....	.....	.....	3
athon Ave. ....	700	.....	.....	.....	4
ens Pl. ....	600	.....	.....	.....	2
moreland Ave. ....	800	.....	.....	.....	1
wood Ave. ....	900	.....	.....	.....	4
mit St. ....	300	.....	.....	.....	1
st Pl. ....	400	.....	.....	.....	1
House Ldg. Rd. ....	900	.....	.....	.....	6
er Ave. ....	900	.....	.....	.....	1
on Rd. ....	500	.....	.....	.....	3
	33015	16430	21903	15600	332

5 Ft. 2" main laid @ 37c. per foot..	\$12215.55
0 " 3" " " " 47c. " " ..	7722.10
3 " 4" " " " 68c. " " ..	14894.04
0 " 6" " " " 91c. " " ..	14196.00
pressor installed .....	1500.00
a for drawbridge at creek.....	1000.00
ment to replace.....	7900.00

Total cost of mains..... \$59427.69 \$59427.69

The maps submitted by Douglaston Civic Association in Douglaston, Douglas Manor and Douglaston 219 houses, and Little Neck has by actual count houses, so we will assume that every house is occupied and will be a consumer.

ice 50' @ 23c. per foot.....	\$11.50
meter.....	5.35
rnor .....	3.15
rial & Labor.....	2.00
	<u>\$22.00</u>

Services etc. @ \$22.00 each..... \$7304.00

l cost of mains, services & meters..... \$66731.69

219 Consumers @ 20,000 cu. ft. per year	4,380,000 cu. ft.
113 " " 15,000 " " "	1,695,000 " "

Total estimated consumption.....	6,075,000 " "
----------------------------------	---------------

Profit @ .0945 per M — \$574.09 or 8/10% on total investment

Total length of mains 86948 feet.

262 ft. to a house, cost \$201 per house.

The above figures do not include any amount for engineering, supervision, contingencies, overhead charges nor interest and taxes during construction.

# EXHIBIT No. 9, ANNEXED TO AFFIDAVIT OF MAYNARD H. SPEAR

Public Service Commission, First District.

*Estimate by W. F. Hine, Chief Gas Engineer, P. S. C., of Cost of Distribution System to Supply Douglaston, Little Neck, and Douglas Manor with Gas.*

Case No. 1856.

33,015 ft. of 2 inch mains at 0.275.....	\$9,079.13
16,430 ft. of 3 inch mains at 0.424.....	6,966.32
21,903 ft. of 4 inch mains at 0.545.....	11,938.14
15,600 ft. of 6 inch mains at 0.847.....	13,213.20

2763

Pavement (Company's estimate) .....	7,900.00
New Compressor .....	2,000.00
Line under creek .....	2,000.00
332 services comp. with meters at 22.00 (Company's estimate) .....	7,304.00

Total Cost of Installation including all engineering, supervision, contingencies, etc.....	\$60,400.75
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Interest during construction—(Assuming 4 mo. for construction and interest at 6%).....	604.00
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Total .....	\$61,004.75
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## DEFENDANTS' EXHIBIT R.

## EXHIBIT B.

Application to Commission for Rehearing After Affirmance in United States Supreme Court.

Public Service Commission of the State of New York for the First District.

Case No. 1856.

In the Matter of the Hearing on the Motion of the Commission on the Question of the Extension of the Gas Mains of the NEW YORK AND QUEENS GAS COMPANY to Such Extent as May Be Necessary to Serve Residents of Douglaston and Little Neck, in the Borough of Queens, City of New York.

## Application for Rehearing.

To the Public Service Commission of the State of New York, for the First District:

The petition of the New York and Queens Gas Company respectfully shows, on information and belief:

I. On the 19th day of March, 1915, your Honorable Commission made an order herein, directing that the petitioner extend its gas mains and services in such a manner as may be required reasonably to serve with gas that community lying in the Third Ward of the Borough of Queens, City of New York, known as Douglaston, including Douglas Manor; that construction of said proposed extension be begun not later than April 30, 1915, and be completed, as far as Alley Road or Main Avenue, Douglaston, by September 1, 1915; and that on or before April 30, 1915, your petitioner file with your Honorable Commission a general plan or layout, showing the proposed transmission and distribution system, to be installed pursuant to the terms of the said order, that shall be suitable and adequate to furnish reasonable service to the community known as Douglaston, including Douglas Manor, and that this extension be completed and in service not later than September 10, 1915; and that the said order take effect forthwith and that within ten days after service thereof, your petitioner notify the Commission, in writing, whether the terms of the said order would be accepted and obeyed.

II. Thereafter and on or about April 10, 1915, your petitioner made application to your Honorable Commission for a rehearing in this proceeding, upon the grounds in said petition particularly set forth, which said application was thereafter and on the 27th day of April, 1915, denied.

III. Proceedings were thereafter instituted by your petitioner in the New York Supreme Court and, on the 30th day of April, 1915, an order was obtained, directing that a writ of certiorari issue out of and under the seal of said Court, to your Honorable Commission, then constituted, which said writ was duly allowed and issued on the same day, and directed that within twenty days after due service of the said writ upon your Honorable Commission, you certify and return to the office of the Clerk of the County of New York all and singular the record before you on the proceeding had by 2766 and before you in and upon this proceeding, with your decisions and orders thereupon, together with all and singular the evidence, oral and documentary, submitted to you as such Public Service Commission, upon all the hearings in connection with the aforesaid proceedings, with all your determinations, to the end that your proceedings, actions and decisions in the premises might be reviewed and corrected.

IV. The return having been duly made by your Honorable Commission, as in and by said writ directed, the said proceedings were thereafter duly heard in the New York Supreme Court, Appellate Division, First Department, and an order entered by the said Appellate Division on the 3d day of March, 1916, sustaining the writ aforesaid and directing that the order and determination of your Honorable Commission, made March 19, 1915, reviewed under said writ, be, and the same was thereby, annulled.

V. Thereafter an appeal was duly taken by your Honorable Commission to the Court of Appeals, which said Court thereafter and on the 3d day of October, 1916, reversed the aforesaid order of the Appellate Division and reinstated the order of your Honorable Commission.

VI. A writ of error was thereafter and on the 31st day of January, 1917, allowed by the Chief Judge of the said Court of Appeals to review the judgment of that Court in the United States Supreme Court, which said Court thereafter and on or about the 10th day of December, 1917, affirmed the said judgment and dismissed the said writ.

VII. The record shows that the former hearing before the Commission was held in midsummer, under circumstances when 2767 no complete presentation of the case from the Company's point of view was made, and that at least four of the Commissioners voted in favor of the said order upon the assumption of an irrelevant fact which did not exist.

VIII. One controlling consideration was entirely overlooked, both by the Company and the Commission. It was shown that the only method by which gas could be supplied by your petitioner from its Flushing works was by the installation of a new high pressure main, the distance from the works to Douglaston being about six miles. In connection with the consideration by the present members of the Commission of the adoption of a heat unit standard, it has been

developed both by the witnesses of the Commission and those of the Gas Company that the effect of transmitting illuminating gas over a long distance, under pressure, is to cause the liquefaction and deposit of a large portion of the luminants, a result which is greatly accelerated when the transmission is made during very cold weather or during sudden changes of temperature; and your petitioner is advised by the engineers and experts that even if a high pressure main should be laid to Douglaston, it would be physically impossible to supply gas to that community under the present 22 candle power standard. The said order of the Commission, therefore, requires your petitioner to expend a large amount of money for the accommodation of a comparatively few persons, in face of the certainty that after such expenditure had been made, your petitioner would be unable to supply gas to the Douglaston community without violating the existing statutory requirements.

568 IX. Your petitioner is advised that the City of New York contemplates changing the grade of Broadway, where it crosses the marsh between Bayside and Douglaston, through which your petitioner's main would have to be laid, by a fill of eight feet. In that event, a main now laid will have to be relaid at great expense when such change is made.

X. Your petitioner is also advised that it has not yet been definitely determined by the Commission whether Main Avenue, Douglaston, will cross over or under the railroad; and, consequently, no definite plans can at present be made for carrying the main across the railroad to Douglas Manor.

XI. Since the said order of the Commission was made, the cost of materials and labor has advanced to such an extent that the cost of making the said proposed extension will now be at least fifty per cent greater than that estimated by the Commission's Engineer. The proposed extension is by no means a small undertaking for a Company the size of your petitioner, and the enormity of the undertaking is emphasized when it is considered that your petitioner, after sixty years of development, has only one hundred and ten miles of mains and, to carry out the order of this Commission, will require, with one sweep, an extension equal to sixteen per cent of its present system. Furthermore, to make the six miles of transit main, required by the order to be laid, available, it will be necessary to lay in addition thereto eleven miles of distributing mains and four miles of service pipe, aggregating four hundred tons of pipe, requiring approximately fifteen cars to transport it from the mill; and, in view of the present congestion at the mills and of the railroads and  
769 the desire of the Federal Government to defer all work which might unnecessarily hamper it in the present emergency, is extremely doubtful, even though an order were given for the pipe at this time, whether any deliveries could be made for months to come.

XII. In addition to the foregoing, the present scarcity of labor, particularly in the Third Ward, must be considered, also the cost

of operation, which has greatly increased, so that the actual cost of gas supplied by your petitioner to its present consumers, at the statutory rate of one dollar per thousand cubic feet, including the interest at six per cent on its investment in property devoted to public service, is not less than \$1.301 per thousand cubic feet of gas delivered. It will, therefore, be impossible for your petitioner to obtain any return whatsoever on the cost of laying the pipe necessary to reach this new territory; and it would be unjust and unreasonable to require your petitioner to proceed with the construction of the extension until such time when conditions shall warrant, although the prospective consumers laid the necessary pipe at their own expense, and your petitioner supplied such consumers with gas at the statutory rate, it would not receive a return sufficient to cover the actual cost of the gas supplied.

XIII. It is impossible to lay mains at this season of the year on account of the frost and snow, without adding very greatly to the cost of laying the same; and, when it is considered that all of the houses are supplied with electric current and that the gas will probably be used only for cooking purposes, that none of the  
2770 houses are now piped for receiving such gas supply, and that at least twenty-five per cent of them are closed for the winter months, such additional expenditure seems entirely unwarranted. The traveling public alone would be much more seriously inconvenienced than the small Douglaston community would be benefited.

XIV. Your petitioner is informed that the title to many of the streets in Douglaston and all of the streets in Douglas Manor are in private ownership, and that, before any mains can be laid in the said streets, it will be necessary to procure permanent easements and rights of way through the same from the owners. Your petitioner has no express power of condemning land for such purposes. Furthermore, the present grades of many of the streets have not been officially adopted by the Topographical Bureau, and are, therefore, subject to change.

Wherefore, your petitioner, in consideration of the foregoing facts, and of the avowed policy of the National Government to defer all non-emergency construction work that is not absolutely essential, respectfully requests the court to grant a rehearing hereon, in order that it may submit proof in support of the foregoing allegations, to the end that the order heretofore and on the 19th day of March, 1915, made herein, be reversed and annulled, or that it be suspended while the present abnormal conditions continue.

NEW YORK AND QUEENS GAS  
COMPANY,  
By LEWIS B. GAWTRY,  
Vice-President

2771 STATE OF NEW YORK,  
County of New York, ss:

Lewis B. Gawtry, being duly sworn, deposes and says that he is Vice-President of the New York and Queens Gas Company, the

tioner herein; that he has read the foregoing petition and knows the contents thereof; that the same is true of his own knowledge, except as to the matters therein stated to be alleged upon information and belief, and that, as to those matters, he believes it to be true.

LEWIS B. GAWTRY.

Sworn to before me, January 4, 1918.

[SEAL.]

L. A. COLEMAN,  
Notary Public, No. 141, N. Y. County.

Cert. No. 9128 filed in Register's Office New York County.

Term expires March 30th, 1919.

2772

### DEFENDANTS' EXHIBIT S.

Def't's Ex. S.

EXHIBIT C.

*Order of Commission Denying Application of January 4, 1918, for Rehearing.*

At an Adjourned Meeting of the Public Service Commission for the First District Duly Held at Its Office, No. 120 Broadway, in the Borough of Manhattan, City and State of New York, on the 1st Day of February, 1918.

Present:—

Oscar S. Straus,  
Chairman;  
Travis H. Whitney,  
Charles S. Hervey,  
F. J. H. Kracke,  
Charles Bulkley Hubbell,  
Commissioners.

Case No. 1856.

In the Matter of Hearing on the Motion of the Commission on the Question of the Extension of the Gas Mains of NEW YORK AND QUEENS GAS COMPANY to Such Extent as May Be Necessary to Serve Residents of Douglaston and Little Neck, in the Borough of Queens, City of New York.

An order in the above-entitled proceeding having been duly made by this Commission on March 19, 1915, directing the New York and Queens Gas Company to make certain extensions of its gas mains and services in such a manner as may be required reasonably to serve with gas that community lying in the Third Ward of the Borough of Queens, City of New York

2773

and known as Douglaston, including Douglas Manor, as more fully set forth in said order:

And the New York and Queens Gas Company having applied to the Commission, under date of April 10, 1915, for a rehearing in respect to such order, and an order having been duly made by this Commission on April 27, 1915, denying the Company's application for a rehearing:

And a writ of certiorari having, on April 30, 1915, been issued by the Supreme Court of the State of New York in and for the County of New York, upon the relation of the New York and Queens Gas Company to review the proceedings, actions and decisions of this Commission in the premises, including the said order of March 19, 1915, and the said order of April 27, 1915, denying the company's application for a rehearing; and the Appellate Division of the Supreme Court for the First Judicial Department, having, on March 3, 1916, made an order sustaining the said writ of certiorari and annulling the said determination of the Commission and an appeal having been taken to the Court of Appeals of the State of New York from the said order of the Appellate Division of the Supreme Court for the First Judicial Department; and the Court of Appeals of the State of New York having, on October 3, 1916, rendered a decision reversing the order of the said Appellate Division and affirming and reinstating the said order and determination of this Commission; and a judgment having been entered by the Supreme Court in and for the County of New York, on October 17, 1915, making the order and judgment of the Court of Appeals the judgment of that Court herein:

2774 And the New York and Queens Gas Company having thereafter and on January 31, 1917, secured a writ of error to review the last-mentioned judgment of the Supreme Court, of the State of New York, and the United States Supreme Court having rendered a decision on December 10, 1917, affirming the judgment of the State Court so reviewed; and the mandate of the United States Supreme Court affirming said judgment having been remitted to the Supreme Court of the State of New York and duly filed in the office of the Clerk of the County of New York, and an order having been entered by the Supreme Court in and for the County of New York on January 31, 1918, making the order and judgment of the United States Supreme Court the judgment of the Supreme Court of the State of New York:

And the Commission having heretofore and on February, 1918, made an order in this case fixing the time for compliance by the New York and Queens Gas Company with the said order of March 19, 1915, the times fixed by the said order, entered on March 19, 1915, having meanwhile expired:

And the New York and Queens Gas Company having again applied to the Commission by a petition verified January 4, 1918, for a rehearing herein, to the end that the said order made hereon March 19, 1915, be revoked or annulled or that it be suspended:

And the Commission being of opinion that sufficient reason for a rehearing as prayed for by the New York and Queens Gas Com



pany in the said second petition, dated January 4, 1918, has not been made to appear and that the allegations of the said second petition for a rehearing are insufficient in form and substance to warrant the granting thereof; it is therefore hereby

2775 Ordered that the second application of the said company, dated January 4, 1918, for a rehearing herein, be and the same hereby is denied; without prejudice, however, to a suitable request by the company for an extension of the time now fixed for its compliance with the directions of the said order of March 19, 1915, should facts and conditions affecting the time of its compliance be deemed to have arisen since the making of said order of March 19, 1915, all as more particularly set out in the opinion of the Commission adopted concerning the said application of January 4, 1918, for rehearing.

By the Commission.

[L. s.]

JAMES B. WALKER,

*Secretary.*

STATE OF NEW YORK.

*County of New York, ss:*

I, James B. Walker, Secretary of the Public Service Commission for the First District, do hereby certify, that I have compared the above with the original adopted by said Commission on February 1, 1918, and that it is a correct transcript therefrom and of the whole of the original.

In Testimony Whereof, I have hereunto subscribed my hand and affixed the seal of the Commission, this 1st day of February, 1918.

(Signed)

JAMES B. WALKER,

*Secretary.*

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# DEFENDANTS' EXHIBIT T.

## Exhibit D.

### *Order of Commission Fixing Time for Compliance with Final Order.*

At an Adjourned Meeting of the Public Service Commission for the First District Duly Held at Its Office, No. 120 Broadway, in the Borough of Manhattan, City and State of New York, on the 1st Day of February, 1918.

#### Present:

Oscar S. Straus,

Chairman;

Travis H. Whitney,

Charles S. Hervey,

F. J. H. Kracke,

Charles Bulkley Hubbell,

Commissioners.

## Case No. 1856.

In the Matter of Hearing on the Motion of the Commission on the Question of the Extension of the Gas Mains of NEW YORK AND QUEENS GAS COMPANY to Such Extent as May Be Necessary to Serve Residents of Douglaston and Little Neck, in the Borough of Queens, City of New York.

An order in the above-entitled proceeding having been duly made by this Commission on March 19, 1915, providing and directing as follows:

“Ordered that the New York and Queens Gas Company, be and hereby is directed to extend its gas mains and services in such  
2777 a manner as may be required reasonably to serve with gas that community lying in the Third Ward of the Borough of Queens, City of New York and known as Douglaston, including Douglas Manor.

“Further ordered that construction on the said proposed extension be begun not later than April 30, 1915, and be completed as far as Alley Pond Road or Main Avenue, Douglaston, by September 1, 1915.

“Further Ordered that on or before April 30th, 1915, New York and Queens Gas Company file with this Commission a general plan or layout showing a proposed transmission and distribution system to be installed pursuant to the terms of this order, that it shall be suitable and adequate to furnish reasonable service to the Community known as Douglaston, including Douglas Manor, and that this extension be completed and in service not later than September 10, 1915.

“Further Ordered that this Order shall take effect forthwith and that within ten days after service thereof said New York and Queens Gas Company notify the Commission in writing whether the terms of this Order are accepted and will be obeyed.”

And the New York and Queens Gas Company having applied to the Commission, under date of April 10, 1915, for a rehearing in respect to such order, and an order having been duly made by this Commission on April 27, 1915, denying the Company's application for a rehearing:

And a writ of certiorari having, on April 30th, 1915, been issued by the Supreme Court of the State of New York in and for the  
2778 County of New York, upon the relation of the New York and Queens Gas Company to review the proceedings, actions and decisions of this Commission in the premises, including the said order of March 19, 1915, and the said order of April 27, 1915, denying the Company's application for a rehearing and the Appellate Division of the Supreme Court for the First Judicial Department having, on March 3, 1916, made an order sustaining the said writ of certiorari and annulling the said determination of the Commission, and an appeal having been taken to the Court of Appeals of the State of New York from the said order of the Appellate Division of

the Supreme Court for the First Judicial Department; and the Court of Appeals of the State of New York having, on October 3, 1916, rendered a decision on revising the order of the said Appellate Division and affirming and reinstating the said order and determination of this Commission; and a judgment having been entered by the Supreme Court in and for the County of New York, on October 17, 1915, making the order and judgment of the Court of Appeals the judgment of that Court herein:

And the New York and Queens Gas Company having thereafter and on January 31, 1917, procured a writ of error to review the last mentioned judgment of the Supreme Court of the State of New York, and the United States Supreme Court having rendered a decision on December 10, 1917, affirming the judgment of the State Court so reviewed; and the mandate of the United States Supreme Court affirming said judgment having been remitted to the Supreme Court of the State of New York and duly filed in the office of the Clerk of the County of New York, and an order having been entered by the Supreme Court in and for the County of New York on January 31, 1918, making the order and judgment of the United States Supreme Court the judgment of the Supreme Court of the State of New York.

And it appearing that meanwhile the times fixed by the said order of March 19, 1915, for beginning and completing the construction and filing with the Commission the plan and layout of the proposed transmission and distribution system have expired and elapsed it is, therefore,

Ordered that the time within which the construction of the said proposed extension of gas mains and services shall be begun by the New York and Queens Gas Company, pursuant to the said order of this Commission made herein on March 19, 1915, be and is hereby fixed at not later than March 1, 1916 and the time within which the construction of the said proposed extension as far as Alley Pond or Main Avenue, Douglaston, shall be completed by the said Company, be and is hereby fixed at July 1, 1918, and it is

Further ordered that the time on or before which the New York and Queens Gas Company shall file with this Commission a general plan or layout showing a proposed transmission and distribution system to be installed by it, which shall be suitable and adequate to furnish reasonable service to the community known as Douglaston, including Douglas Manor, pursuant to the term of the said order of this Commission made on March 19, 1915, be and is hereby fixed at, on, or before March 1, 1918, and that the time not later than which the extension shall be completed by the said company and in service be fixed at not later than July 1, 1918, and it is

Further ordered that this order shall take effect forthwith, and that within ten days after the service thereof said New York and Queens Gas Company shall notify the Commission in writing whether the terms of the order of March 19, 1915, are accepted and will be obeyed within the times specified in this order.

By the Commission,

[L. s.]

JAMES B. WALKER,

Secretary.

STATE OF NEW YORK,  
County of New York, ss:

I, James B. Walker, secretary of the Public Service Commission for the First District, Do Hereby Certify that I have compared the above with the original adopted by the said Commission on February 1, 1918, and that it is a correct transcript therefrom and of the whole of the original.

In Testimony Whereof, I have hereunto subscribed my hand and affixed the seal of the Commission, this 1st day of February, 1918.

(Signed)

JAMES B. WALKER.

Secretary.

2781

DEFTS.' EX. U.

*Opinion Denying the Second Application of the Company for a Re-hearing.*

EXHIBIT E.

Public Service Commission of the State of New York for the First District.

Case No. 1856.

In the Matter of the Hearing on the Motion of the Commission on the Question of the Extension of the Gas Mains of the NEW YORK AND QUEENS GAS COMPANY to Such Extent as May Be Necessary to Serve Residents of Douglaston, Douglas Manor, and Little Neck, in the Borough of Queens, City of New York.

HERVEY, Commissioner:

Following the unanimous affirmance of this Commission's order by the New York Court of Appeals and the Supreme Court of the United States, the New York and Queens Gas Company comes for a second time to this Commission to ask for a re-hearing as to the order so affirmed. The Commission's denial of the first application for re-hearing was a part of the record passed upon by the Courts, and the refusal of that application has been sustained by the highest Court of the State and the Nation.

2782 I am of the opinion that this second effort to obtain a reconsideration of the propriety of requiring this company to live up to its franchise obligations should be denied, and steps taken to bring about early compliance with the Commission's order to punish non-compliance. The early extension of gas mains and service, within the petitioner's franchise area, as called for by the Commission's Order of March 19, 1915, is greatly needed by the residents of the communities affected, and the Commission should not countenance the company's unconscionable effort to obtain further delay without recognition of its legal obligations. When this matter was

acted upon by the Commission in the fall of 1915, the Opinion adopted by the Commission said, in part:

"If the people in this section of the Borough of Queens are to be benefited by the transfer of control to the Consolidated Company, it would seem that this is an opportune moment. It is surprising that so soon after the decision permitting the Consolidated Company to acquire control of the New York & Queens Gas Company, that Company should refuse to make extensions to Douglaston unless it is assisted financially by the consumers themselves, for the company states that it is willing to build the new main, provided the consumers or some one will advance the money and will accept repayment month by month to the extent of 25 per cent. of the gas bills.

"When the company accepted franchises for the whole of the Third Ward, it assumed certain obligations. The company may not have obligated itself to lay mains throughout the entire area 2783 regardless of the density of population, but it certainly can not go to the other extreme, select the most profitable parts and leave the less profitable areas to look out for themselves. At present, however, it assumes very much such an attitude towards the Douglaston area. The company is supplying gas to other areas which are populous and easily supplied. Even Bayside, a suburban development immediately to the west of Douglaston, receives gas. It will always be expensive to lay mains to serve the Douglaston area, for Alley Creek and the Bay intervene, and the gas works have been located by the company far from this section. The existing distribution system is not adequate to supply Douglaston in addition to the other areas now being supplied, and long mains must be built not merely from the ends of the mains to the west of Douglaston, but far back to the gas works.

"Apparently, these conditions will continue. The topographical situation can not be changed, and the distribution system is not likely soon to be re-built. If the company's position is sound, the residents of the Douglaston area can not obtain gas until their district becomes so populous that the new business will earn 6 per cent. on the cost not only of the mains in their own territory but of the mains clear back to the works. If the works are located far enough away, this day will be very far distant; and yet the company in the meantime holds franchises in reserve, building upon them as it wishes. Is it fair for a company to select the most profitable areas and then 2784 contend before this Commission that it should not be required to build elsewhere unless the new business will earn 6 per cent. on the cost of construction? This principle has been rejected by the Commission in the case of street railways, and the Commission's decision has been approved by the courts."

The Commission's action in the matter was unanimously upheld by a clearly reasoned opinion in the New York Court of Appeals, in the course of which it was said:

"The public service commissions are authorized by law to order reasonable improvements and extensions of the works, wires, poles,

lines, conduits, ducts and other reasonable devices, apparatus and property of gas corporations, electrical corporations and municipalities." (Pub. Serv. Com. Law [Cons. Laws, Ch. 48], Sec. 66.)

"Under the authority of this statute the Public Service Commission for the first district made the order requiring the relator to extend its gas mains and services to meet the reasonable requirements of Douglaston and Douglas Manor.

\* \* \* \* \*

"The public service commissions were created by the legislature to perform very important functions in the community, namely, to regulate the great public service corporations of the state in the conduct of their business and compel those corporations adequately to discharge their duties to the public and not to exact therefor excessive charges. It was assumed perhaps by the legislature 2785 that the members of the public service commissions would acquire special knowledge of the matters intrusted to them by experience and study, and that when the plan of their creation was fully developed they would prove efficient instrumentalities for dealing with the complex problems presented by the activities of these great corporations.

\* \* \* \* \*

"The question now is whether or not there was any evidence to show that the order of the public service commission was an unlawful and arbitrary exercise of power.

"There was no dispute as to the basic facts of the case. There was some variation in the estimates of the witnesses as to the cost of iron pipe and the expense of engineering supervision and like matters, but there was no real disagreement as to the cost of the extension of the relator's system of gas distribution, and the increase in revenue that the relator would probably receive therefrom.

"The court at the Appellate Division in its opinion summed up the proof on the subject. The court said that the cost of the extension would be between \$60,000 and \$70,000 and that the increased return to the relator from the consumption of gas would be about \$1,660 per year, which is only one-half of the interest at five per cent upon the extension.

"This is very far from showing that the order of the Public Service Commission was simply an arbitrary and capricious exercise of power. \* \* \* "

2786 The Supreme Court of the United States likewise sustained with a unanimous voice the action of the State tribunal. The notable opinion read by Mr. Justice Clarke expressed views which apply with great force to many of the allegations of the company's second petition for a re-hearing:

\* \* \* \*

"The case is now in this court for review of the judgment entered upon the decision of the Court of Appeals and it is presented upon a single assignment of error, viz: 'That the order of

the Public Service Commission \* \* \* was illegal and void in that it deprived the Gas Company of its property without due process of law and denied to it the equal protection of the laws, in violation of the Fourteenth Amendment to the Constitution of the United States, in requiring the company to extend its distributing system under great physical difficulties and at enormous expense to an independent and remote community which the company was under no present duty to supply with gas when it appeared that the Gas Company would not obtain an adequate return from the expenditure required to make such extension.

"More compactly stated, this assignment of error is, that the order deprived the gas company of its property without due process of law, because obedience to it would require an expenditure of money upon which the prospective earnings would not provide an adequate return.

"The Court of Appeals of New York decided that the Public Service Commission was created to perform the important function  
2787 of supervising and regulating the business of public service corporations; that the state law assumes that the experience of the members of the Commission especially fits them for dealing with the problems presented by the duties and activities of such corporations; that the courts in reviewing the action of the Commission have no authority to substitute their judgment as to what is reasonable in a given case for that of the Commission, but are limited to determining whether the action complained of was capricious or arbitrary and for this reason unlawful; and that it was clearly within the power of the Commission to make the order which is here assailed.

"This interpretation of the statutes of New York is conclusive, and the definition, thus announced, of the power of the courts of that State to review the decision of the Public Service Commission, based as it is in part on the decision in *Interstate Commerce Commission v. Illinois Central R. R. Co.*, 215 U. S. 452, 470, differs but slightly, if at all, from the definition of this court of its own power to review the decisions of similar administrative bodies, arrived at in many cases in which such decisions have been under examination. Typical cases are: *Baltimore & Ohio R. R. Co. v. Piteairn Coal Co.*, 215 U. S. 481-491; *Kansas City Southern Co. v. United States*, 231 U. S. 423, 443-4; *Louisiana R. R. Co. v. Cumberland Tel. & Tel. Co.*, 212 U. S. 414, 420-2; *Interstate Commerce Commission v. Union Pac. Railroad Co.* 222 U. S. 541-547, and *Cedar Rapids Gas Co. v. Cedar Rapids*, 223 U. S. 655, 668.

"It is the result of these and similar decisions, that while in such  
2788 cases as we have here this court is confined to the federal question involved and therefore has not the authority to substitute its judgment for that of an administration commission as to wisdom or policy of an order complained of, and will not analyze or balance the evidence which was before the Commission for the purpose of determining whether it preponderates for or against the conclusion arrived at, yet it will, nevertheless, enter upon such an examination of the record as may be necessary to determine whether the federal constitutional right claimed has been denied, as, in this

case, whether there was such a want of hearing or such arbitrary or capricious action on the part of the Commission as to violate the due process clause of the Constitution.

"The result of the application of this rule to the record before us cannot be doubtful. The Gas Company appeared at the hearing before the Commission, cross examined witnesses, introduced testimony and argued the case. On writ of certiorari the case was re-examined by the Appellate Division of the Supreme Court, and it was again reviewed on appeal by the Court of Appeals. In the matter of procedure plainly the company cannot complain of want of due process of law.

"The record shows that the company at the time of the hearing had franchises authorizing it to manufacture and sell gas throughout the Third Ward of the Borough of Queens, in the City of New York, and that, it being the only company which had franchises for any part of that area, the community to which it was ordered to extend its distributing system must continue without gas if 2789 the order does not become effective.

"The community of Douglaston, including Douglas Manor, was a rapidly growing settlement of three hundred and thirty houses, of an average cost of \$7,500, thus giving assurance that the occupiers of them would be probably users of gas, and which, with very few exceptions, were occupied by families the entire year. While the community is described in the assignment of error as 'independent and remote' the record shows that it was served at the time by franchise holding companies, which supplied water, electric light and telephone to its inhabitants, and that the number of houses has doubled within a few years.

"The length of the extension ordered was about one and one-half miles but the mains of the company, which extended to the point nearest to Douglaston, were being used to almost their full capacity, and for this reason the estimated cost of making the improvement included new mains of some eight miles in length. The engineer of the Gas Company testified that the cost of the ordered extension would be approximately \$86,000, while the engineer for the Commission estimated the cost at \$61,000. The Commission found that only \$45,000 of the new investment required would be properly chargeable against the extension ordered, since the newer and larger mains would be available in part for other business.

"On the basis of the company's estimate of the cost of the extension the income would be about 2 1/4% per annum, and, on the basis of the estimate by the Commission of the part of the 2790 cost properly chargeable to the Douglaston community the income would be 4%. There is no showing in the record, to the fair value of the entire property of the Gas Company used in the public service, nor of the rate of return which it was earning thereon, and therefore even if the return on the cost of complying with the order be conceded to be inadequate, this would not suffice to render the order legally unreasonable. *Atlantic Coast Line R. Co. v. North Carolina Corporation Commission*, 206 U. S. 1, 24-



Mis. Pac. Ry. Co. v. Kansas, 216 U. S. 262; Puget Sound Traction Co. v. Reynolds, 244 U. S. 574, 580.

"It is significant also that within a year preceding the hearing by the Commission the Gas Company proposed in writing to the residents of Douglaston that it would extend its mains to the settlement if they would advance \$10,000, to be returned in semi-annual credits upon the amount of gas consumed.

"These references to the evidence will suffice. They show this Public Service Commission ordering a public service corporation to render an important public service, under conditions such that in the aspect least favorable to the Gas Company the initial return upon the investment involved would be low but with every prospect of its soon becoming ample, and also that no claim was made by the Company that the comparatively small loss which the company claims would result would render its business as a whole unprofitable.

"Corporations which devote their property to a public use may not pick and choose, serving only the portions of the territory  
2791 covered by their franchises which it is presently profitable for them to serve and restricting the development of the remaining portions by leaving their inhabitants in discomfort without the service which they alone can render. To correct this disposition to serve where it is profitable and to neglect where it is not, is one of the important purposes for which these administrative commissions, with large powers, were called into existence, with an organization and with duties which peculiarly fit them for dealing with problems such as this case presents, and we agree with the Court of Appeals of New York in concluding that the action of the Commission complained of was not arbitrary or capricious, but was based on very substantial evidence \* \* \*

Most of the matters alleged in the present application for a re-hearing were considered, in identical or somewhat similar form, upon the original hearing or in connection with the company's first application for a re-hearing. For the most part, the allegations of the present petition are vague and insufficient—much more indefinite and inadequate, in fact, than those of the petition already passed on adversely by the Commission. With the sole exception of conditions claimed to have arisen by reason of the European War, during the time the company was unsuccessfully litigating instead of building the needed extensions, the present petition avers nothing in the nature of definitely stated facts which the Commission has not fully considered at the time the original order was made and the first application for re-hearing denied. In fact, as to any matters not

in the nature of facts arising since the making of the order,  
2792 the Commission would not be disposed to grant a re-hearing at this time, in view of the great need for these extensions, the Company's persistent and successful policy of delay, and the obvious impropriety of this Company's effort "to pick and choose"—to use the Supreme Court's felicitous phrase—"Serving only the portions of the territory covered by their franchise which it is presently profitable for them to serve and restricting the development of the re-

maining portions by leaving their inhabitants in discomfort without the service which they alone can render." Except as to matters which have arisen after the time when the company might in good conscience have complied with its lawful obligations, the companies had full opportunity to present before the Commission any available proof in support of the allegations which they now so perfunctorily re-state. As the Supreme Court pointedly said, "to neglect this disposition to serve where it is profitable and to neglect where it is not, is one of the important purposes for which these administrative commissions, with large powers, were called into existence, with an organization and with duties which peculiarly fit them for dealing with problems such as this case presents," and I am of the opinion that the Commission should give no aid to an effort based palpably on a desire for further delay.

The lapse of more than three years and a half from the inception of this proceeding finds no step taken by the company to fulfill what the highest Courts have held to be its franchise obligations. None of that delay has been attributable to the Commission; the matter has been energetically and successfully prosecuted by

2793 the Commission's representatives through the various Courts. But if we assume that the adequate protection of the company's right of resort to the Courts made necessary the lapse of all the time consumed by the company's effort to litigate where the highest Courts of the State and Nation unanimously held there was nothing to litigate, the fact remains that the matter has now come again into the control of the Commission, after the expiration of nearly three years, and the Commission ought now to see to it that the "important purpose" for which it was created is fulfilled as to these Douglaston consumers. As a sheer matter of bringing about an end to litigation, as the Supreme Court ruled in *Knox v. Knoxville Water Co.* (212 U. S., 1), there would be ample warrant for bringing now to a close the company's effort to turn judicial processes into a hippodrome. How serious is this aspect of the matter is revealed by the following "time-schedule" of this case

1914—

Spring months:

Complaints by 300 or more residents of Douglaston, Douglaston Manor, Little Neck, etc., that the company was doing nothing to fulfill its undoubted franchise obligations to supply them with

June 24:

Company offered in writing to build the extension if residents would advance \$10,000, to be returned on the gas consumed, 2 per cent of the gas bills to be returned semi-annually—a proposition which the acceptance would have brought the completion of the extension and the repayment of the deposit before the  
2794 in 1918 when the Commission can possibly secure gas to these consumers, despite the Commission's success in Courts, and even if the present application for a rehearing is d

July 23:

The Commission directs a public hearing.

July 29:

First hearing is held and Commission indicates its purpose to obtain an early outcome.

October 6:

Hearings before the Commission closed.

1915—

February 11:

Opinion of Commissioner Maltbie for the granting of the application approved by the Commission.

March 19:

Order adopted, directing the company to begin the extension not later than April 30, 1915, and complete it not later than September 1915.

April 10:

Company presents a petition for a re-hearing, on grounds covering nearly all of those indicated in the present petition for a rehearing.

April 27:

Application for a re-hearing denied by the Commission.

April 30:

Company obtains a writ of certiorari from Justice Peter A. Hendrick in the New York County Supreme Court.

1915 October 19:

Return to the writ of certiorari filed.

1916—

February 16:

Certiorari writ argued in the Appellate Division for the First Department.

March 3:

Decision of the Appellate Division, sustaining the writ and annulling the Commission's order of March 19, 1915.

March 16:

Appeal by the Commission to the Court of Appeals.

May 23:

Appeal argued in the Court of Appeals.

October 3:

Decision of the Court of Appeals, reversing the determination of the Appellate Division and reinstating and affirming the order of the Commission.

1917—

January 30:

Company obtains writ of error, to carry the case to the Supreme Court of the United States.

April 21:

Commission moves to dismiss writ of error for lack of jurisdiction.

June 4:

Supreme Court retains motion and orders motion and case for hearing on summary docket.

2796 November 6:

Case argued in Supreme Court of the United States.

December 10:

Unanimous decision of the Supreme Court, affirming the action of the New York Court of Appeals and affirming in all respects the order of the Commission.

1918—

January 1:

No gas yet supplied or gas mains yet laid, to furnish service to consumers whom the highest courts of the State and Nation have unanimously held were entitled to receive it, as a matter of the company's contract obligations, in 1914, before, and ever since.

January 4:

Company again applies for a re-hearing by the Commission to start the treadmill of delay and litigation all over again, even after the courts have held the Commission was right in denying the application for a rehearing.

In point of fact, however, the denial of this re-application for a rehearing may be placed squarely on the inadequacy of the petition to warrant reconsideration of matters already over-litigated. As to the more or less nebulous claims as conditions which the company says have arisen during the period it has failed to utilize its opportunity of compliance with the Commission's order, a petition more comprehensively prepared than that now before the Commission might be conceived to present some very serious questions of law and policy as to the powers and duties of this body. May a company delay for years to do a thing required of it by its franchises and a specific order of the Commission, and gamble on the hazard that during such period of delay the cost of such compliance will become less or that conditions will arise which will still further delay compliance? If the company persistently and flagrantly seeks delay, is it to be excused from compliance altogether because meanwhile costs have risen and compliance now would cost more than at the time of the making of the order? If it be now a real hardship to the gas company to comply with the order of the Commission, in consequence of general conditions affecting the whole nation which would not have been visited upon the company if it had performed in due season the public duty which this Commission and the courts have declared the company has been ignoring for a considerable period of time, shall on one side the company be absolved from the consequences of its own delay and indulged in a continued failure to perform its adjudicated obligation, while, on the other side, the public continues to suffer the hardship which the Supreme Court points out the company has long inflicted through withholding a service to which these home-owners have been, and are, indisputably entitled? Upon whom, even under the present trying circumstances, shall be visited the consequences of the company's delay, indifference and violation of duty? These interrogations I do not find it necessary to decide in disposing of this application for a rehearing. There is nothing of substance set out in this petition which calls for further taking of testimony concerning the propriety of the original order. The Company has made no showing of facts in behalf of a reconsideration of the order of March 19, 1915. Certain matters are indicated in the petition which, if sustained by facts, might lead the Commission to the view that a company which had accepted the order and evinced an intent to comply with it in good faith might be entitled thereupon to an extension of time. Even the company's unconscionable delay and its flagrant defiance of its adjudicated obligations will not lead this Commission to seek to compel its compliance now under conditions which might add eventually to the expense-burdens of its consumers. And of course no Commissioner would try to compel the laying of gas mains at a time when the ground is frozen.

I accordingly recommend that an order, in the form submitted herewith, be adopted, denying the company's present application for a re-hearing. In so doing, I feel that the Commission should make clear its willingness and purpose, on suitable applica-

tion by the company, to consider any facts deemed by to warrant any needed extensions of time to begin or complete an intended compliance with the company's franchise obligations as directed by the Commission's Order. If the Company now makes known its desire and purpose, seasonably and good faith, to do what it should in conscience have done long ago and presents to the Commission any facts by virtue of which it believes its time should reasonably be extended, the Commission will consider such a request for extension, in the light of whatever facts regarding material-supply, labor shortage, war-time financing, and the like, as are brought to its attention upon such application. Despite the long delay which has already taken place, and despite the

fact that the Company has only itself to blame for what 2799 says is its present plight regarding prospective cost of compliance, I am sure that there is no disposition on the part of the Commission to fail to realize that current conditions call for less than usual rigidity as to dates within which construction work will be done, and any requests for time reasonably required will be considered on their merits.

I recommend the adoption of an order denying the application for a re-hearing and also an order fixing new dates for the beginning and completion of performance, the dates fixed by the order of March 19, 1915, having expired while the matter was in the Court. The fixation of new rates is of course without prejudice to such application by the Company as I have indicated, if it deems the facts to warrant an extension beyond the dates now fixed.

Dated, New York, February 1, 1918.

CHARLES S. HERVEY,

*Commissioner.*

2800

DEFENDANTS' EXHIBIT V.

V.

THE PEOPLE OF THE STATE OF NEW YORK ex Rel. NEW YORK & QUEENS GAS COMPANY, Relator.

V.

OSCAR S. STRAUS and Others, Commissioners, Constituting the Public Service Commission of the State of New York for the Fifth District, Respondents.

First Department, April 5, 1918.

Public Service Commission—discretionary power to grant rehearing—when certiorari will not lie to compel rehearing denied by Commission.

Section 22 of the Public Service Commissions Law, which provides that the Commission may grant and hold a rehearing if in its judgment sufficient reason therefor be made to appear, places the matter of a rehearing wholly within the discretion of the Commission, and its order denying an application for a rehearing cannot be reviewed by writ of certiorari if it does not appear that the Commission has abused its discretion.

Motion by the respondents, Oscar S. Straus and others, constituting the Public Service Commission of the State of New York for the First District, to quash a writ of certiorari brought to review an order of the Commission denying relator's application for a rehearing.

John A. Garver of counsel (Shearman & Sterling, attorneys), for the relator.

William L. Ransom of counsel (Godfrey Goldmark with him on the brief), for the respondents.

PAGE, J.:

An order was made March 19, 1915, requiring the relator to extend its mains and services to Douglaston. An application was made for a rehearing on April 10, 1915, and denied April 27, 1915. The relator has by writ of certiorari reviewed the order of the Commission, dated the 19th day of March, 1915, and the order of the Commission was affirmed by the Court of Appeals (*People ex rel. New York & Queens Gas Co. vs. McCall*, 219 N. Y. 84) and the United States Supreme Court (245 U. S. 345). The relator by a petition verified on the 4th day of January, 1918, applied for a rehearing of the said proceeding, which application was denied and the relator has caused to be issued a writ of certiorari for the purpose of reviewing the order denying said application. Section 22 of the Public Service Commissions Law (Consol. Laws chap. 48; Laws of 1910, chap. 480) provides that on such an application "the Commission shall grant and hold such a rehearing if in its judgment sufficient reason therefor be made to appear."

It is clear that the granting or refusing of the application for a rehearing rests in the discretion of the Commission. (*City of Buffalo v. Buffalo Gas Co.*, 82 Misc. Rep. 304, 310; *affd.*, 160 App. Div. 914, on opinion below.) Clearly, this writ could not bring before us the original determination of the Commission embodied in the order of March 19, 1915, as that order has been exhaustively reviewed by the courts. The sole question before us, therefore, is the disposition of the motion for a rehearing. That matter resting in its discretion, and as it does not appear that the Commission has abused its discretion, the motion to quash the writ should be granted, with fifty dollars costs and disbursements.

Clarke, P. J., Smith, Davis and Shearn, JJ., concurred.

2801 Motion to quash writ granted, with fifty dollars costs and disbursements. Order to be settled on notice.



1760 C. D. NEWTON ET AL. VS. N. Y. & QUEENS GAS CO.

2802 DEFENDANTS' EXHIBIT "W."

Ledger #1 of the Newtown and Flushing Gas Company.  
Not printed.

2803 DEFENDANTS' EXHIBIT "X."

Journal #1 of the Newtown and Flushing Gas Company.  
Not printed.

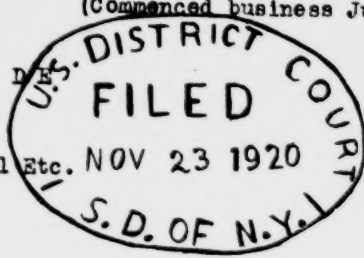
(Here follows reproduction of Defendants' Exhibit Y, marked page  
2804.)

# 916144 BALANCE SHEETS OF NEWTOWN & FLUSHING

(Commenced business July 1, 1900, per

## ASSETS SIDE

Real Estate	\$25,000.00
Franchise Good Will Etc.	303,460.20
Mains	25,000.00
Meters	7,425.00
Meter Connections	1,747.53
Services	8,500.00
Tools & Implements	500.00
Gas Stoves	850.15
Construction Spl 1903	
Construction New Holder	
Construction	
Horse & Wagon	
Office Fixtures	
Pipe & Special	945.28
Wrought Iron pipe (and meter materials)	375.03
Coal	863.74
Gas Oil	1,326.18
Sundry supplies	4.89
Stationery	
Petty Cash	
Cash	9,000.00
Bills Receivable (a)	21,000.00
Interest	
Sundry Consumers	
Sundry Debtors	
Total	<u>\$406,000.00</u>



July 1  
1900

## LIABILITIES SIDE

Stock, Common	\$300,000.00
Less held in treasury	(d) 97,000.00
Net outstanding	<u>\$203,000.00</u>
Stock Preferred	
Less held in treasury	
Net outstanding	
Bonds	\$300,000.00
Less held in treasury	(d) 97,000.00
Net outstanding	<u>\$203,000.00</u>
College Point Special	
Water	
Payrolls	

# Defendants Exhibit Y

N. Y. & Queens Gas Co.  
v. Newton, et al (1919)  
Schedule No. 1

GAS CO, 1900 - 1904

Journal No. 1 - page 1)

AUGUST 1			
1901	1902	1903	1904
\$25,621.00	\$26,145.52	\$53,870.29	\$53,870.29
485,994.52	472,794.57	469,435.61	469,435.61
38,842.74	54,872.73	68,972.44	82,580.71
11,365.62	15,552.05	18,005.92	21,409.99
2,052.55	2,584.97	3,128.88	3,575.92
13,865.88	20,794.58	26,087.28	30,549.33
578.60	594.73	1,142.61	1,511.83
481.58	134.52	923.63	2,302.80
		(b) 4,232.52	
5,099.00	(c) 27,719.54	23,001.89	25,373.29
2,671.39	8,922.69	553.05	578.05
65.00	558.05	110.20	505.63
	43.45	2,569.43	1,684.20
1,810.49	8,110.95	3,017.78	3,603.15
1,405.10	2,991.82	3,443.56	4,197.33
576.35	1,103.48	559.09	910.50
209.52	511.58	391.93	417.22
67.76	141.54	119.75	144.89
		200.00	115.93
23.42	Cr 9.37	2,532.37	Cr 1,601.37
1,695.51	7,839.43		
21,000.00			
1,025.00			
5,854.37	7,635.66	7,564.31	12,614.58
2,464.69	1,503.98	1,526.83	3,657.96
\$622,870.09	\$650,546.47	\$691,789.37	\$720,608.72

\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00
.....	.....	.....	.....
\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00
	\$100,000.00	\$100,000.00	\$100,000.00
	50,000.00	49,942.85	49,942.85
	\$50,000.00	\$50,057.15	\$50,057.15
\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00
.....	.....	.....	.....
\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00
	\$2,932.90	\$18.16	4178.01

Defendants Exhibit A8

BALANCE SHEETS, AUGUST 1, 1904 TO AUGUST 1, 1906, AND DECEMBER 31, 1908 TO DECEMBER 31, 1913

(From Ledgers of the Company)

ASSETS SIDE	August 1, 1904		August 1, 1906		August 1, 1907		August 1, 1908	
Franchises, Good will, etc.	\$1,073,036.37	\$1,073,036.37	\$1,062,539.35	\$1,060,098.57	\$1,037,822.67			
Other fixed capital (a)	201,017.04	224,565.61	290,174.78	338,949.67	(b) 365,676.62			
Materials and supplies	13,260.09	10,154.32	23,413.69	19,694.77	5,576.61			
Cash	1,601.37	2,473.24	5,456.00	2,376.51	3,740.83			
City cash	Cr 115.93	Cr 152.88	200.00	300.00	300.00			
Lincoln Trust Co. (special cash deposit)	.....	.....	100.00	.....	.....			
Sundry consumers	12,814.58	19,233.40	22,714.52	26,712.15	19,762.40			
Sundry debtors	3,657.96	2,420.25	7,680.96	10,347.57	3,017.19			
Total assets	\$1,305,271.46	\$1,331,700.31	\$1,412,279.29	\$1,448,479.44	\$1,439,886.32			

LIABILITIES SIDE

Stock	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00
Bonds outstanding (c)	650,300.00	700,000.00	750,000.00	750,000.00	750,000.00	750,000.00
Water	.....	.....	.....	.....	.....	.....
Pay roll	179.01	136.28	320.67	429.86	130.47	130.47
Sundry creditors	8,835.23	8,619.43	14,823.02	20,162.68	12,072.19	12,072.19
Consumers' deposits	8,012.74	8,270.41	9,526.60	11,459.86	12,604.50	12,604.50
Bills payable	31,000.00	13,000.00	35,000.00	70,000.00	60,000.00	60,000.00
Suspense	7,244.50	1,304.69	1,545.59	1,748.57	1,168.52	1,168.52
Profit and loss	.....	69.02	1,068.67	5,375.74	3,669.71	3,669.71
Total liabilities	\$1,305,271.46	\$1,331,700.31	\$1,412,279.29	\$1,448,479.44	\$1,439,886.32	\$1,439,886.32

December 31, December 31, December 31, December 31, December 31, December 31,  
1908 1909 1910 1911 1912 1913

ASSETS SIDE

Fixed Capital, December 31, 1908:

Franchises, Good will, etc.

Other fixed capital

Total Fixed Capital, Dec. 31, 1908

Fixed capital since Dec. 31, 1908

Materials and supplies

Cash

Petty cash

Accounts receivable (sundry consumers)

Accounts receivable (sundry debtors)

Coupon special deposits

Prepaid insurance

Suspense

Taxes accrued (d)

Total assets

LIABILITIES SIDE

Capital stock

Bonds outstanding (e)

Payrolls

Bills payable

Consumers' deposits

Main contract deposits

Accounts payable

Interest accrued on funded debt

Accrued amortization of capital

Other required reserves

Corporate surplus or deficit

Total liabilities

- (a) The company carried an account called "Construction", which in July, 1905, July, 1906 and December, 1908 was closed into Real Estate and Building account. All of the Construction account was transferred to Real Estate and Building.
- (b) The total of Gas Arc account at December 31, 1908 of \$4,111.65 has been split into \$3,191.75 Fixed Capital and \$919. Materials and Supplies to conform to opening entries of Ledger No. 2.
- (c) The book liability of \$1,000,000 less "Treasury Bonds".
- (d) Apparently prepaid taxes.
- (e) Book liability of \$1,000,000 less "Treasury Bonds".

# Defendants Exhibit A 9

K. Y. & Queens Gas Co.  
V. Newton et al (1919)  
Schedule 2-B

## BALANCE SHEETS DECEMBER 31, 1914 TO DECEMBER 31, 1919

### ASSETS SIDE

	December 31, 1914	December 31, 1915	December 31, 1916	December 31, 1917	December 31, 1918	December 31, 1919
Fixed Capital, December 31, 1908:						
Franchises, Good Will, etc.	\$1,022,407.52	\$1,022,407.52	\$1,022,407.52	\$1,022,407.52	\$1,022,407.52	\$1,022,407.52
Other fixed capital	379,906.67	379,091.59	373,991.09	372,512.87	359,545.85	354,298.85
Total fixed capital, Dec. 31, 1908	\$1,402,314.19	\$1,401,499.11	\$1,396,398.61	\$1,394,920.39	\$1,381,953.37	\$1,376,706.37
Fixed capital since Dec. 31, 1908	264,869.09	390,938.66	460,953.07	491,704.67	505,661.06	676,198.41
Materials and supplies	11,591.35	12,694.10	16,216.34	25,139.83	42,465.25	39,375.13
Other current assets:						
N.Y. City corporate stock	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Deposit with City	30.00	30.00	30.00	30.00	30.00	30.00
Mortgage	.....	500.00	400.00	350.00	300.00	200.00
Liberty bonds	.....	.....	.....	.....	(a) 650.00	(b) 2,200.00
Securities - Fire insurance participation certificates	84.85	347.85	674.18	1,043.55	1,453.75	1,919.22
Liberty bonds for a/c of employees	.....	.....	.....	.....	3,400.00	1,400.00
Cash	17,313.36	30,678.95	16,918.21	14,106.54	13,300.37	41,637.88
Cashiers' fund	266.70	381.79	500.00	500.00	500.00	500.00
Accounts receivable (sundry consumers)	13,739.45	11,261.63	12,202.05	14,382.81	17,400.06	17,033.72
Accounts receivable (sundry debtors)	5,280.49	5,232.43	12,430.02	13,025.74	13,855.52	13,839.38
Prepaid insurance	174.80	141.00	97.72	151.04	45.62	63.58
Suspense	652.09	2,258.24	1,292.79	2,793.86	5,892.21	5,513.39
Total assets	\$1,717,012.19	\$1,857,863.76	\$1,920,112.99	\$1,963,548.43	\$1,989,451.23	\$2,178,617.08

### LIABILITIES SIDE

Capital stock	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00
Bonds outstanding (c)	816,000.00	816,000.00	816,000.00	816,000.00	816,000.00	816,000.00
Accrued taxes	1,219.68	1,245.48	1,325.29	2,683.01	2,868.81	1,749.10
Accrued water	89.55	116.65	45.35	49.85	121.15	55.85
Payrolls	144.50	421.39	619.83	955.40	1,052.77	49.38
Bills payable	55,000.00	150,000.00	175,000.00	205,000.00	235,000.00	490,000.00
Consumers' deposits	20,354.03	20,853.56	23,070.99	25,137.04	26,259.01	27,810.85
Main contract deposits	11,645.69	14,339.93	14,932.66	12,056.33	9,547.60	8,675.91
Accounts payable	8,958.41	13,785.38	17,378.03	19,235.54	39,459.31	60,270.64
Accrued bond interest	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00
Accrued general interest	.....	555.89	889.34	1,044.66	1,197.53	2,315.16
Employees liberty bond payments	.....	.....	.....	1,474.00	1,502.00	744.50
Reserve - Renewals and Replacements	.....	5,529.53	6,901.45	11,519.64	8,266.39	8,267.21
Plant withdrawn from service (d)	.....	.....	.....	.....	.....	.....
Contingency	(e) 62,254.82	74,275.34	86,840.85	101,149.66	101,149.66	101,149.66
Reserve - Fire insurance participation	.....	347.85	674.18	1,043.55	1,453.75	1,919.22
Other required reserves	2,825.22	3,245.99	3,846.59	4,668.43	5,369.60	6,135.08
General profit and loss	121,435.44	140,096.77	155,588.44	144,491.12	127,703.65	36,474.52
Total liabilities	\$1,717,012.19	\$1,857,863.76	\$1,920,112.99	\$1,963,548.43	\$1,989,451.23	\$2,178,617.08

(a) First loan, \$250; 2nd, \$400.

(b) First loan, \$250; 2nd, \$400; 3rd, \$600; 4th, \$950.

(c) Book liability \$1,000,000 less \$184,000, "Treasury Bonds".

(d) Original heading on ledger page 220 read "Renewals and Contingency". The word "Contingency" was crossed out and "Replacements - Plant withdrawn from service" written in.

(e) Transferred to "Contingency" Nov. 30, 1915.



### MATERIALS AND SUPPLIES, 1904 TO 1919

	On August 1st, -	1904	1905	1906	1907	1908	
Service Dept. materials						\$279.72	
Meter materials						925.30	
Pipes and Specials						2,374.24	
Gas stoves & Welsbachs						2,750.56	
Coal						1,930.96	
Gas oil						760.64	
Sundry supplies						175.17	
Stationery						410.00	
Total		\$15,260.09	\$10,154.32	\$22,413.59	\$19,694.77	\$9,576.61	
On December 31st, -		1908	1909	1910	1911	1912	1913
Service materials		\$367.73	\$234.66	\$374.30	\$47.28	\$400.44	\$239.20
Meter materials		566.50	381.41	295.67	289.08	245.33	727.90
Pipes & Specials		2,111.67	972.96	2,979.44	1,730.52	2,082.92	2,282.91
Gas stoves		919.90	910.76	672.66	812.63	1,072.22	452.08
Stoves, mantles, etc.		2,335.43	1,766.41	1,753.52	2,174.69	2,302.98	3,907.52
Coal		5,036.04	2,737.30	6,477.86	2,140.43	5,969.94	4,623.88
Oil		1,015.56	4,190.70	4,821.66	3,148.44	3,306.55	4,745.82
Sundry supplies		168.52	362.65	191.60	166.43	128.05	708.54
Stationery		341.48	351.76	151.03	72.19	.....	341.09
Total		\$12,822.88	\$11,928.61	\$17,797.92	\$10,631.59	\$16,008.43	\$17,628.91
On December 31st, -		1914	1915	1916	1917	1918	1919
Service materials		\$146.23	\$151.31	\$171.92	\$697.89	\$445.27	\$963.06
Meter materials		530.11	650.70	552.37	738.50	643.71	1,278.52
Pipes & Specials		1,142.20	1,207.93	617.87	2,839.92	2,903.74	7,064.67
Gas stoves		339.99	342.34	923.99	1,250.82	1,320.46	1,470.10
Stoves, welsbachs, mantles, etc.		2,006.74	2,304.15	3,135.67	3,143.53	2,259.68	4,694.49
Coal		4,051.49	3,213.36	4,857.68	9,935.13	27,203.50	13,447.21
Oil		2,665.59	4,048.05	3,870.95	2,716.08	4,588.77	7,803.72
Sundry supplies		309.00	181.00	1,229.16	2,841.46	2,074.93	1,200.12
Stationery		370.00	554.76	795.73	971.50	964.79	1,463.24
Total		\$11,521.36	\$12,034.10	\$16,216.34	\$25,139.63	\$42,465.25	\$39,375.13

*Defendants' Exhibit A 11*

New York & Queens Gas Co.  
V. Newton et al  
Schedule No. 4-A

REVENUES AND EXPENSES OF THE GAS BUSINESS AUGUST 1, 1904 - DEC. 31, 1908.

	Year Ended July 31st -				Five Months Ending Dec. 31, 1908
	1905	1906	1907	1908	
SALES - M cu. ft.	61,866.2	90,477.5	103,943.5	124,949.0	61,402.7
REVENUES:					
Gas Sales	\$105,205.61	\$112,762.00	\$124,244.61	\$144,813.37	\$69,552.01
Stoves P & L	918.72	1,964.76	887.37	491.84	3.69
Total	\$106,124.33	\$114,726.76	\$125,132.18	\$145,304.71	\$69,555.70
EXPENSES:					
Manufacture	\$32,025.17	\$34,261.60	\$45,387.76	\$51,768.03	\$21,661.34
Distribution	2,557.22	2,603.84	4,530.07	4,195.91	1,961.91
Rent	1,147.11	1,183.13	1,411.70	1,608.46	682.49
Repairs - Buildings	35.67	179.02	112.16	52.06	243.32
Apparatus	1,464.97	1,587.76	2,008.14	1,512.11	1,100.13
Tools and Implements	75.39	353.70	202.87	181.36	38.44
Mains	71.42	538.12	352.53	877.48	124.99
Meters	502.43	719.44	703.91	906.60	602.44
Services	2.90	8.89	31.96	48.23	30.92
Street lamps	3,311.43	3,715.01	Cr 384.20	218.59	Cr 49.20
Stable	429.61	1,029.91	1,784.28	1,750.23	709.17
Expense	12,302.56	14,953.46	16,563.18	12,794.73	6,200.97
Insurance	875.00	750.00	900.00	756.41	325.00
Legal	1,492.07	1,530.65	1,824.50	1,345.51	550.00
Deductions	100.67	185.84	251.55	661.61	170.17
Depreciation	15.00	10,544.80	12,440.78	12,275.90	5,723.07
Bad and doubtful debts (a)	181.45	135.29	155.52	332.34	172.12
Taxes	2,400.00	2,035.17	3,150.00	3,567.90	1,900.00
Discount for cash, Cr	.....	.....	.....	Cr 12.98	Cr 94.23
Maintenance of arcs Cr	.....	.....	Cr 17.98	.....	.....
Total	\$58,990.07	\$76,315.63	\$91,398.73	\$94,840.68	\$42,093.05

INCOME: - Excess of revenues over expenses above (exclusive of P & L adjustments) \$47,134.26 \$38,411.13 \$33,733.45 \$50,464.03 \$27,462.65

(a) Apparently includes uncollectible gas bills.

Accidents and Damages - subdivision  
General Stationery and Printing  
Stable Expense  
Repairs Automobiles  
Undistributed Adjustments  
Total General and Miscellaneous Expenses

179.68  
823.58  
1,957.29  
1,398.86  
Cr 7.33

805.53  
2,530.27  
575.86  
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918.65  
3,701.03  
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798.82  
1,673.32  
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\$15,190.00 \$17,203.16 \$17,844.79 \$19,097.85 \$20,498.36



# Defendants' Exhibit 912

N. Y. & Queens Gas Co.  
v. Newton et al  
Schedule 4-B

## GAS OPERATING REVENUES AND REVENUE DEDUCTIONS, 1909 - 1913

<u>Year ended December 31 -</u>	1909	1910	1911	1912	1913
<b>GAS SALES (M CU.FT.):</b>					
Municipal street lighting	7,533.7	7,948.6	9,327.0	9,924.8	11,197.0
Municipal buildings	2,018.3	1,961.7	1,976.2	2,051.8	1,926.0
Prepaid gas	34,373.6	41,107.5	47,574.4	56,265.7	61,359.0
Commercial meters	102,571.3	117,647.0	125,843.3	141,137.8	146,197.3
Total	146,496.9	168,664.8	184,720.9	209,380.1	220,679.3
<b>OPERATING REVENUES:</b>					
Sales of gas:					
Municipal street lighting	\$5,605.99	\$5,893.98	\$6,902.04	\$7,368.94	\$8,333.66
Municipal buildings	1,514.32	1,473.98	1,482.45	1,538.85	1,444.50
Prepaid gas	37,804.39	43,179.33	47,600.71	56,256.46	61,346.32
Commercial meters	112,790.94	123,631.32	125,890.48	140,874.00	145,600.53
Total sales of gas	\$157,715.64	\$174,178.61	\$181,875.68	\$206,038.25	\$216,725.01
Rent of gas appliances	2,705.27	3,007.81	3,621.19	4,158.13	4,499.80
Merchandise and jobbing revenue	3,048.12	4,988.14	4,260.24	4,589.69	3,588.76
Residuals and by-products	38.20	107.55	79.95	77.00	37.50
Deficiency contracts	1,068.54	506.16	61.71	.....	.....
Total	\$164,575.77	\$182,788.27	\$189,898.77	\$214,863.07	\$224,851.07
<b>OPERATING REVENUE DEDUCTIONS:</b>					
Operating expenses:					
Production	\$51,319.78	\$55,954.57	\$61,182.16	\$68,848.23	\$79,998.55
Transmission and distribution	11,126.23	12,876.72	14,980.30	23,390.56	25,420.80
Commercial administration	7,625.06	8,352.96	9,576.58	10,095.73	12,331.63
Promotion of business	2,459.62	2,398.41	2,246.24	2,080.51	2,110.01
General and miscellaneous	15,190.00	17,203.18	17,844.79	19,097.85	(a) 20,498.36
General amortization	12,807.50	13,517.03	13,838.94	9,407.57	7,736.53
Taxes	4,692.51	5,774.85	9,783.61	11,410.33	11,832.81
Uncollectible bills	284.19	173.51	284.01	344.69	536.76
Total expenses, taxes, etc.	\$105,204.89	\$116,251.23	\$129,736.63	\$144,675.47	\$160,465.45
<b>OPERATING INCOME:</b>					
Excess of revenues over expenses	\$59,370.88	\$66,537.04	\$60,162.14	\$70,187.60	\$64,385.62

(a) Fire insurance participation certificates amounting to \$84.85 have not been deducted from gross premiums paid.

## GAS OPERATING REVENUES AND REVENUE DEDUCTIONS, 1914 - 1919

<u>Year ended December 31 -</u>	1914	1915	1916	1917	1918	1919
<b>GAS SALES (M CU.FT.):</b>						

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N. Y. & Queens  
Gas Co. v. Newton, et al.  
Schedule No.

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(c) Ratios entering into Holder Cost are based on 11 cu.ft. manufactured. The addition of gas unaccounted for gives production expense per 11 cu.ft. sold.

Accidents and Damages	.....	.....	40.00	125.00	225.00
Accidents and Damages - subdivision					279.68
General Stationery and Printing	798.82	869.17	918.65	805.53	823.58
Stable Expense	1,673.32	3,031.66	3,701.03	2,530.27	1,957.29
Repairs Automobiles	.....	.....	.....	975.86	1,398.86
Redistributed Adjustments	.....	.....	.....	.....	Or 7.33
Total General and Miscellaneous Expenses	\$15,190.00	\$17,203.18	\$17,844.79	\$19,097.85	\$20,498.36

*Defendants' Exhibit A 114*

New York & Queens Gas Co.  
v. Newton et al  
Schedule No. 674

DETAIL OF OPERATING EXPENSES 1909-1913

	Year Ended December 31st -			
	1909	1910	1911	1913
<b>PRODUCTION EXPENSES:</b>				
Superintendence	\$1,100.00	\$1,132.42	\$1,204.50	\$1,207.80
Boiler Labor	1,855.65	2,041.50	2,062.25	2,093.90
Generator "	2,072.14	2,150.41	1,915.15	2,006.90
Purifier	626.02	481.17	519.60	584.55
Miscellaneous	815.88	1,331.28	1,480.70	1,491.40
Boiler Fuel	3,934.91	1,976.66	3,525.16	4,544.58
Water	526.18	611.06	562.40	739.20
Generator Fuel	15,364.64	15,490.64	16,564.06	18,561.36
Gas Oil	21,301.20	25,664.91	27,689.71	29,793.25
Purification Supplies	333.43	465.41	33.28	1,566.15
Misc. Works Expense	714.31	926.43	439.07	560.72
Repairs, Works and Station Structures	575.85	1,025.72	1,988.36	2,282.71
Repairs, Power Plant	400.13	646.57	515.85	478.47
Repairs Gas Apparatus (Sets, holders, etc.)	1,673.89	1,976.33	2,406.49	2,843.75
Repairs Works Tools	25.55	34.06	72.56	81.49
Total Production Expense	\$51,319.78	\$55,954.57	\$61,182.16	\$68,843.23
<b>TRANSMISSION AND DISTRIBUTION EXPENSE:</b>				
Transmission Pumping	\$1.00	\$7.96	\$8.91	\$45.57
Distribution Superintendence	1,665.82	1,727.41	1,932.00	1,941.33
Distribution Supplies and Expense	166.27	Cr 24.97	147.16	170.91
Gas Meter and Installation Work	1,231.62	1,229.73	1,502.49	1,746.69
Work on Consumers Premises	5,178.40	5,793.71	7,234.58	9,296.03
Repairs Gas Mains	165.44	1,141.53	1,280.88	5,259.34
Repairs Gas Services	116.07	104.91	349.30	214.47
Repairs Meters	1,786.96	1,227.50	1,272.92	3,094.29
Repairs Distribution Tools	237.12	138.37	112.17	253.63
Repairs Appliances	82.71	27.75	40.01	234.04
Street Lamp Expense	490.82	1,102.82	800.88	1,135.26
Total Transmission and Distribution Expense	\$11,126.23	\$12,876.72	\$14,980.30	\$23,390.56
				\$25,420.80
<b>COMMERCIAL EXPENSES:</b>				
Commercial Department General Labor	\$2,397.42	\$2,609.54	\$2,628.55	\$2,645.18
Commercial Department Accounting	1,543.40	1,546.33	1,802.67	2,014.67
Commercial Department Contracts	479.83	521.67	599.33	523.23
Commercial Department Collecting	1,482.22	1,687.12	1,921.54	2,098.76
Commercial Department Meter Reading	942.83	986.40	1,165.98	1,332.62
Commercial Department Supplies and Expense	779.36	999.90	1,258.51	1,491.17
Total	\$7,625.06	\$8,352.96	\$9,576.56	\$10,095.73
Advertising	463.94	352.12	412.02	374.94
Canvassing and Soliciting	1,995.68	2,046.29	1,834.22	1,705.57
Total Commercial Expenses	\$10,084.68	\$10,751.37	\$11,822.82	\$12,176.24
				\$14,441.64
<b>GENERAL AND MISCELLANEOUS EXPENSES:</b>				
Salaries and Expenses of General Officers	\$6,258.20	\$7,137.99	\$7,357.70	\$7,549.95
General Office Expense	2,336.58	1,876.95	1,445.37	1,699.66
Rent	1,726.00	1,566.00	1,720.00	1,678.00
General Law Expense	1,452.55	1,485.83	1,262.04	1,333.58
Insurance	944.53	1,235.58	1,400.00	2,400.00
Accidents and Damages	.....	.....	40.00	125.00
Accidents and Damages - subdivision	796.82	869.17	918.65	805.53
General Stationery and Printing	1,673.32	3,031.66	3,701.03	2,530.27
Stable Expense	.....	.....	.....	575.86
Repairs Automobiles	.....	.....	.....	.....
Undistributed Adjustments	.....	.....	.....	.....
Total General and Miscellaneous Expenses	\$15,190.00	\$17,203.18	\$17,844.79	\$19,097.85
				\$20,498.36



DETAIL OF OPERATING EXPENSES 1914-1919

For the year ended December 31, -

	\$1,303.57	\$1,303.57	\$2,340.87	\$3,086.89
PRODUCTION EXPENSES:				
Superintendence	2,458.26	3,004.36	3,713.74	7,089.28
Boiler labor	2,834.64	2,792.95	5,638.94	10,760.08
Generator labor	725.99	408.50	536.64	1,601.48
Purifier labor	1,457.68	1,453.02	345.28	1,233.20
Miscellaneous(labor)	6,158.51	7,883.28	10,375.65	20,410.99
Boiler fuel	647.70	683.90	114.40	254.70
Water	22,965.43	24,029.40	32,914.39	55,061.40
Generator fuel	44,620.62	37,843.98	65,473.50	103,642.57
Gas oil	1,039.48	1,580.01	1,656.82	2,752.16
Purification supplies	700.55	698.76	1,176.41	1,348.11
Miscellaneous works expense	1,120.74	1,359.91	574.77	200.36
Repairs of works and station structures-Labor	1,418.08	1,117.66	409.42	1,054.33
Repairs of works and station structures-Materials	292.51	296.24	1,343.71	2,369.86
Repairs power plant - Labor	1,129.92	251.68	713.33	983.02
Repairs power plant - Materials	1,265.79	1,707.64	2,110.54	3,528.06
Repairs Gas apparatus - Labor (sets, holders, etc.)	1,062.21	1,392.08	2,713.37	4,020.81
Repairs gas apparatus - Materials	95.44	193.62	241.84	469.75
Repairs works Tools	.....	.....	.....	10,669.20
Boiler fuel - Tar (used)	.....	.....	Cr 10,669.20	15,960.36
Residuals produced (used)	.....	.....	Gr 59.49 Cr	13.95
Residuals produced (sold)	.....	.....	Cr 137,253.65	\$198,685.74
Total production expenses	\$91,371.12	\$87,982.56	\$97,251.93	\$241,176.84

## TRANSMISSION AND DISTRIBUTION EXPENSES:

Transmission pumping	\$175.22	\$200.84																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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SENEDAT TALEMMA:

Commercial department	General labor	32,933.83	43,556.30	30,460.78	40,880.78	4,364.90	5,591.44
"	accounting	3,415.42	2,973.50	2,960.77	2,948.86	338.62	355.43
"	contracts (applications)	250.00	238.64	208.66	274.50	2,809.94	4,069.67
"	collecting (regular)	2,572.70	2,120.96	2,297.84	2,505.76	1,601.00	1,866.94
"	" (P. P.)	.....	729.84	1,033.98	1,263.99	2,247.40	2,813.04
"	meter reading	1,461.34	890.42	855.45	1,359.31	1,869.60	2,769.60
"	supplies and expenses	1,522.17	1,711.21	1,634.38	1,701.54	919.90	982.67
Cashier		665.50	782.50	871.82	946.80	338.63	355.40
Stove department		247.33	208.70	208.67	274.54	216,989.87	\$22,380.72
Total		\$13,068.09	\$13,182.07	\$13,557.35	\$14,358.45	429.69	429.47
Advertising		649.47	636.62	590.06	529.92	.....	.....
Promotion office expense		.....	.....	.....	4.50	.....	.....
Canvassing and soliciting		4,713.80	4,113.94	4,959.19	4,057.79	3,441.13	2,172.47
Total commercial expense		\$18,431.36	\$17,932.63	\$19,096.59	\$18,950.66	\$20,840.69	\$24,982.64

GENERAL AND MISCELLANEOUS EXPERIMENTS:

Salaries and expenses of general officers	\$4,551.61	\$4,750.06	\$4,002.08	\$4,997.87	\$3,553.00
General office expense	2,720.36	2,832.18	2,596.02	5,434.97	4,062.64
General miscellaneous expense-defensive emergency	.....	.....	.....	1,282.58	747.48
" office	.....	.....	.....	32.55	.....
" -special	.....	.....	.....	.....	.....
Rate case	.....	.....	.....	.....	15,518.73
Rent	1,706.00	1,827.25	2,007.00	2,250.64	2,124.21
Legal expense	1,279.59	2,547.60	3,167.19	3,039.64	3,270.00
Law expenses connected with claims and arrears	.....	.....	.....	.....	.....
Law expenses connected with damages	159.85	.....	.....	.....	157.22
Insurance	3,591.50	3,030.57	3,027.04	3,156.54	3,703.01
Insurance (Life)	521.24	565.58	.....	.....	.....
Accidents and damages	767.00	297.75	13.00	312.50	133.00
Stationery and printing	1,011.68	1,146.86	997.64	1,684.71	2,045.44
Stable expense	1,767.69	1,911.88	2,419.00	2,505.96	2,991.43
Repairs automobiles	2,520.62	2,718.62	2,980.85	3,234.22	4,441.33
Undistributed adjustments	1,088.89	1,225.87	224.03	1,091.55	1,106.21
Relief department and pensions	191.35	108.61	1,189.35	698.54	581.11
Total general and miscellaneous expense	\$21,977.38	\$20,511.08	\$23,623.20	\$29,722.24	\$45,812.07

(a) pencil note on ledger reads \$606.99 material used to connect appliances should be in 16-3.

(a)	pencil note on ledger reads	\$606.99
(b)	" " " "	\$606.99

(b)	"	"	"	"	"	\$606.99
(c)	Account called "Residuals produced, Cr."					

(c) Account called "Residuals produced, Cf."

# Defendants' Exhibit 916

## MAINTENANCE AND CONTINGENCY ACCOUNTS, 1909 - 1919

N. Y. & Queens  
Gas Co. v. Newton, et al  
Schedule No. 7

Year	M cu.ft. gas sold	Amount at 12¢ per M	Cost of Repairs		Credits to reserve	Charges to reserve	Balance in re- serve Dec. 31
			Amount	Per M			
A. ACCRUED AMORTIZATION OF CAPITAL							
1909	146,496.9	\$17,579.63	\$5,072.13	3.46	\$12,507.50	\$1,596.53	\$10,910.97
1910	168,664.8	20,239.77	6,722.74	3.99	13,517.03	400.00	24,028.00
1911	184,720.9	22,166.50	8,327.56	4.51	(c) 13,838.94	2,338.00	35,528.94
1912	209,380.1	25,125.62	15,718.05	7.51	9,407.57	413.92	44,522.59
1913	220,679.3	26,481.52	18,744.99	8.49	7,736.53	1,593.63	50,665.49
1914	239,176.8	28,718.09	17,072.00	7.14	11,646.09	56.76	(b) 62,254.82
1915		(a)	(a)	—	(a)	(a)	(a)
	<u>1,169,118.8</u>	<u>\$140,311.13</u>	<u>\$71,657.47</u>	<u>6.13</u>	<u>\$68,653.66</u>	<u>\$6,398.84</u>	<u>—</u>

B. RENEWALS AND REPLACEMENTS - PLANT WITHDRAWN FROM SERVICE							
(At 3¢ per M)							
1915	239,410.3		\$15,693.30	6.55	(d) \$7,182.30	\$1,652.77	\$5,529.53
1916	252,310.3		16,884.13	6.69	7,569.29	6,197.37	6,801.45
1917	286,175.9		18,919.87	6.61	8,585.27	3,966.88	11,519.84
1918	327,585.6		23,996.82	7.33	9,827.57	15,081.02	8,266.39
1919	336,241.4		45,417.75	13.51	10,087.23	10,086.41	8,267.21
	<u>1,441,723.5</u>		<u>\$120,911.87</u>	<u>8.59</u>	<u>\$45,251.66</u>	<u>\$54,984.45</u>	<u>—</u>

C. CONTINGENCY							
Credits to reserve							
Transferred 5¢ per M from Accrued cu.ft. amortization sold of capital							
1915					\$62,254.82	\$11,970.52	...
1916					...	12,615.51	...
1917					...	14,308.81	...
1918					...	...	...
1919					...	...	...
					<u>\$62,254.82</u>	<u>\$38,894.94</u>	<u>...</u>

(a) There was also credited to this reserve monthly for the first 10 months of 1915 a total of \$10,054.66 (\$23,618.84 at 12¢ per M sold, less \$13,563.68 for repairs). In November 1915, a reversing entry was made for this credit and a credit set up in its stead of \$5,904.64 to Renewals and Replacements - plant withdrawn from service. (3¢ per M) and \$9,841.07 to Contingency (5¢ per M). (b) Transferred to "Contingency" in Nov. 1915. (c) Exclusive of \$941.64 requirements charged to the reserve in January and transferred to P & L by a credit to the reserve in Oct. (d) See note (a)

## 2805 DEFENDANTS' EXHIBIT "Z."

Ledger #1 of the New York and Queens Gas Company.  
Not printed.

## 2806 DEFENDANTS' EXHIBIT A-1.

General Ledger #2 of the New York and Queens Gas Company.  
Not printed.

## DEFENDANTS' EXHIBIT A-2.

General Ledger #3 of the New York and Queens Gas Company.  
Not printed.

## DEFENDANTS' EXHIBIT A-3.

Operating Expense Ledger #1. New York and Queens Gas Company.  
Not printed.

## DEFENDANTS' EXHIBIT A-4.

Journal #1 of New York and Queens Gas Company.  
Not printed.

## DEFENDANTS' EXHIBIT A-5.

Journal #2 of the New York and Queens Gas Company.  
Not printed.

## DEFENDANTS' EXHIBIT A-6.

Journal #3 of the New York and Queens Gas Company.  
Not printed.

## DEFENDANTS' EXHIBIT A-7.

Journal #4 of the New York and Queens Gas Company.  
Not printed.

(Here follow reproductions of Defendants' Exhibits A<sup>8</sup>, A<sup>9</sup>, A<sup>10</sup>, A<sup>11</sup>, A<sup>12</sup>, A<sup>13</sup>, A<sup>14</sup>, A<sup>15</sup>, A<sup>16</sup>, marked pages 2807 to 2815, inclusive.)

2816

## DEFENDANTS' EXHIBIT A-17.

Def'ts' Ex. A-17. (Ident.)

130 East 15th Street.

New York.

May 18th, 1920.

Mr. B. Cohen,  
Accountant Public Service Commission,  
Building

DEAR SIR:

Relative to your request that you and other accounting representatives of the Public Service Commission for the First District, be accorded the use of a copy of the monthly statistical statements of the New York & Queens Gas Company for the period from 1909 to 1919, I think that in furnishing such copy to you, I ought to call to your attention the fact, well known to your predecessor, Mr. Frank, that these monthly statements are in nowise a record of the transactions of the New York & Queens Gas Company, but are merely statistical studies made for the Company's own convenience and information, from certain of its records, and that the grouping of items and the character of information compiled follow certain lines of study for purposes of particular information desired by the officers of this Company and others interested in such information. If Dr. Weber and you think it may shorten and lessen your labors for you to have the benefit of the use of these studies, the Company has no objection to your examining them, but these calculations are, therefore, not represented to be, and of course, should not be accepted or used by you, as a financial or operating statement of this Company, or as a basis for analysis or deductions in this case.

Very truly yours,

H. C. DAVIDSON.

H. C. D./N. B.

2817

## DEFENDANT'S EXHIBIT A-18.

Office reports of the New York and Queens Gas Company, underlying journal entries for the years 1904 to 1908, inclusive. The following is the first of these reports for the month of August, 1904, which is printed as a sample, the remainder not being printed.



2818

DEFT.s' EX. A 18, June 7-19-20. H. P.

August, 1904.

*Report of the New York & Queens Gas Company.*

August, 1904.

2819

#1.

Gas.

On hand Aug. 1st, 1904.....	198,500	cu. ft.
Made during Aug., 1904.....	8,781,600	" "
Total to account for.....	8,980,100	" "
On hand Sept. 1st, 1904.....	142,500	" "
Sent out during Aug., 1904.....	8,837,600	" "

#2.

Send out.

Sold to consumers for light and heat.....	6,557,400	cu. ft.
Sold to City for street lamps (estimated).....	151,00	" "
Total Sales.....	6,708,400	" "
Used at Gas Works as per Meter.....	35,300	" "
Used at Office as per meter.....	13,900	" "
Used at Co.'s street lamps (estimated).....	4,000	" "
Total Gas accounted for.....	6,761,600	" "
Unaccounted for (23-49/00 0/0).....	2,076,000	" "
Total gas sent out from gas works as per #1....	8,837,600	" "

#3.

Corrected Send Out.

Average date of Indexing July, 1904, 27th.

Average date of Indexing Aug., 1904, 27th.

Gas accounted for as per #2.....	6,761,600	cu. ft.
Unaccounted for (23-03/00 0/0).....	2,023,600	" "
Total sent out between July 27th & Aug. 27th...	8,785,200	" "

## #4.

## Generator Coal.

Aug. 1	Stock on hand, 600.54 tons at 4.9595.....	\$2,978.37	
" 1/31	Used in Manufacture, 142.99 tons at 4.9595.....	709.16	
Sept. 1	Balance to account for, 457.55 tons at 4.9595 .....	2,269.21	
	Carried forward .....	\$709.16	
2819 <sup>1</sup> / <sub>2</sub>	Brought forward .....	\$709.16	

## #5.

## Boiler Fuel.

Aug. 1	Stock on hand, 377.55 tons at 3.2286 .....	\$1,218.96	
" 1/31	Used, 55.76 tons at 3.2286 .....	180.03	\$180.03
Sept. 1	Index of meter, 1071470. tons at 3.2286.....	1,038.93	

## #6.

## Gas Oil.

Aug. 1	Stock on hand, 21,014 gals. at .04332.....	910.50	
" 31	B't. of S. O. Co., 36,138 gals. at .04250.....	1,535.88	
" 31	To account for, 57,152 gals. at .0428.....	2,446.38	
" 1/31	Used in manufacture, 30,186 gals. at .0428.....	1,292.23	\$1,292.23
Sept. 1	Stock on hand, 26,966 gals. at .428 .....	1,154.15	

## #7.

## Water.

Sept. 1	Index of meter, 1071470.		
Aug. 1	Index of meter, 1049230.		
Aug. 1/31	Used in manufacture, 22,240 cu. ft. at \$1.00 per M.....	\$22.24	

2820

#3.

#10.

## Sundry Debtors.

Aug. 1, 1904.	Balance Outstanding . . . . .	\$	\$3657.96
Aug. 1/31 Sales—Gas Stoves & Welsbachs. . .	719.29		
	Meter Dept. Material. . . . .	10.82	
	Bogert's Siding Account. . .	6.00	
	Services . . . . .	46.32	
	Gas Works Residuals. . . . .	3.50	
	Incidentals . . . . .	4.73	
	Repairs to Meters. . . . .	1.50	
	Suspense Account . . . . .	51.35	843.51
			<hr/>
	Cash as per Daily Report. . . . .		\$4501.47
			1373.48
			<hr/>
Sept. 1, 1904.	Balance Outstanding . . . . .		\$3127.99

#11.

## Mains.

	1½".	2".	3".	4".	6".	8".	10".	12".	Total.
Mileage Aug. 1, . . . . .	.0866	.2153	12.0158	18.4933	6.1159	3.1140	2.2134	.4856	42.7399
Laid during Aug. . . . .	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000
Taken up during Aug. . . . .	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000
Mileage Sept. 1st. . . . .	.0866	.2153	12.0158	18.4933	6.1159	3.1140	2.2134	.4856	42.7399

#12.

## Services.

	¾".		1".		1¼".		1½".	2".	C. P. prior to 4. 1. '01.	Reg.	Totals, branch.	Total.
	Reg.	Branch.	Reg.	Branch.	Reg.	Branch.						
Last Report . . . . .	258	2	1829	52	73	1	17	12	224	2413	55	2468
Laid during month. . . . .	0	0	14	4	0	0	0	0	0	14	4	18
Taken up of replaced . . . . .	0	0	1	0	0	0	0	0	0	1	0	1
Total this date. . . . .	258	2	1842	56	73	1	17	12	224	2426	59	2485

#3.

## Meters.

		3 P. P.	5 P. P.	10 P. P.	20 P. P.	3.	5.	10.	20.	30.	45.	60.	80.	100.	400.	Total.
Aug. 1	Owned .....	448	144	6	1	1061	1039	120	37	13	15	4	2	2	1	2893
" 1/31	Purchased .....	0	0	0	0	40	6	0	0	0	0	0	0	0	0	46
" 1/31	Converted to P. P. ....	25	6	0	0	25	6	0	0	0	0	0	0	0	0	0
Aug. 1 31	Condemned .....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
'04 Sept. 1	Owned .....	473	150	6	1	1076	1039	120	37	13	15	4	2	2	1	2939
Aug. 1	On District .....	444	138	5	0	1050	1025	114	35	12	14	4	2	2	1	2846
Aug. 1 31	Set .....	38	11	1	0	43	20	3	0	1	0	0	0	0	0	117
" 1/31	Brought in .....	13	8	1	0	32	20	2	0	1	0	0	0	0	0	77
" 1 31	On District .....	469	141	5	0	1061	1025	115	35	12	14	4	2	2	1	2886
" 1	In Stock .....	4	9	1	1	15	12	5	2	0	1	0	0	0	0	50
" 1	Undergoing Rep. ....	0	0	0	0	0	2	0	0	1	0	0	0	0	0	3
Sept. 1	Accounted for .....	473	150	6	1	1076	1039	120	37	13	15	4	2	2	1	2939

## Street Lamps.

		City (gas).	City (nap-tha).	Company.	Total.
Aug. 1	In use .....	151	20	4	175
" 1 31	Added during month. ....	0	0	0	0
" 1 31	Discontinued .....	0	0	0	0
Sept. 1	In use .....	151	20	4	175

## Cast Iron Pipe &amp; Specials.

Aug. 1	Stock on hand .....	\$1684.20
" 1 31	Used .....	0.00
Sept. 1	Stock on hand .....	\$1684.20

## Wrought Iron Pipe.

#8.

## Sundry Supplies.

Aug.	1	Stock on hand.....	\$417.22	
"	1/31	Sundry Purchases..	63.28	
"	31	To be accounted for.....	\$480.50	
"	1/31	Used in Repairs to:		
"	1/31	" Apparatus ....	18.00	
"	1/31	" in gas manu-		
		facture .....	6.50	\$6.50
"	1/31	Used purification...	10.00	10.00
"	1/31	Total used .....	34.50	
Sept.	1	Stock on hand as per inventory	446.00	
Total cost of material used in man. ....				\$2,220.16
Cost per M, .2528.				
Less Residuals sold, .0026.				
Net cost per M, .2502.				

(Here follow pastar tables marked pages 2820 and 2821.)

2822

#17.

## Charge to Bad &amp; Doubtful.

Led.	Folio.	Name.	Month.	Amount.
4	832	Reisenberger	Nov. 1903.....	\$5.38
4	833	"	" " .....	13.38
				<hr/> \$18.76

#18.

## Monthly Cash Report.

Received from Sundry Consumers.....	\$8353.29
" " Bad & Doubtful .....	2.00
" " Consumers' Deposits .....	200.00
" " Sundry Debtors .....	1373.48
Sold for cash, Gas Stoves & Welsbachs.....	47.99
" " " Residuals .....	19.60
Received from Sundries, Cr. Expense.....	25
" " " " Meter Setting & Jobbing..	4.00
<hr/>	
\$10,000.61	

(Transcript of Deposits; Statement of balance and cancelled vouchers, herewith.)

2823

#6.

#19.

## Special Suspense Account.

## Taken from July, 1904, Report.

Aug. 1	Amount transferred from #24 July, 1904 Report .....	\$361.95
Jul. 28	The Elliott Co. ....	\$97.48
Aug. 2	" " " .....	4.67
" 20	" " " .....	3.88
" 22	" " " .....	3.11
" 22	" " " .....	3.25
" 23	" " " .....	5.49
" 25	" " " .....	7.21
" 27	" " " .....	2.43
" 29	" " " .....	3.23
" 30	" " " .....	4.15
Jul. 30	Abraham & Straus .....	47.00
Aug. 8	Sullivan Bros. ....	14.95
<hr/>		
" 1/31	Total used during month.....	196.85
Sept. 1	Balance Available .....	<hr/> \$165.10

#20.

## Stationery.

Aug. 1/04	Stock on hand as per inventory.....	\$144.89
Sundry Purchases:		
Aug. 9	Raynor & Perkins.....	\$3.00
" 23	Tower Mfg. & Novelty Co....	20.00
" 25	" " " .....	7.25
" 19-31	Petty Cash Vouchers.....	2.50
<hr/>		32.75
" 31	To account for .....	\$177.64
" 1/31	Used .....	21.00
<hr/>		

Sept. 1/04	Stock on hand .....	\$156.64
------------	---------------------	----------

## 2824 Gas Stoves &amp; Welsbachs.

Aug. 1	In Stock .....	\$2302.80
" 15	Consolidated Chandelier Co. .	8.00
" 8	Shapiro & Aronson .....	3.75
" 3	Gleason-Tiebout Glass Co. .	4.73
" 3	Municipal Lighting Co. ....	4.80
" 10	Shapiro & Aronson .....	10.06
" 1/17	Petty Cash Voucher .....	8.75
" " " .....		.74
" 26	Welsbach Gas & Lamp Co. .	.54
" 26	" " " .....	14.44
" 30	Municipal Lighting Co. ....	7.37
" 31	Gleason-Tiebout Co. ....	.75
" 16	Municipal Lighting Co. ....	12.90
" 17	Wm. M. Crane .....	4.80
" 16	Shapiro & Aronson .....	8.60
" 1/31	N. Y. & N. J. Tel. Co. ....	5.27
" 1/31	Pay Roll .....	12.93
" " " .....		76.33
" 18/31	Petty Cash Voucher .....	.55
" 18/31	Petty Cash Voucher .....	2.00
" 1/31	Sold for Cash .....	\$47.99
" 1/31	" through S. D. Ledger ..	719.29
" 31	In stock .....	1692.40
" " " consignment .....		88.00
" " Due Consignors .....	88.00	
" 1/31	Charged to Special Suspense	
" " G. S. & W. ....		130.00
" 1/31	Profit .....	99.57
<hr/>		
		\$2677.68
		<hr/> \$2677.68

2825

#22.

*Results of Material Used in Manufacturing.*

Coal used in generators .....	142.99	Tons
Coal used in Boilers .....	55.76	"
Gas Oil used .....	30.186	Gals.
Water Used .....	22.240	Cu. ft.

Generator Coal 61,414 6/F. of gas per ton of coal in generators.

All coal used 44,184 C. F. of gas per ton of coal in generators and boilers.

Coal used in generators 36.47 lbs. per M. C. F. of gas made.

Coal used in boilers 14.22 per M. C. F. of gas made.

Water used in manufacture 2.53 C. F. per M. C. F. of gas made.

Oil used in manufacture 3.43 gals. per M. C. F. of gas made.

#23.

*Depreciation.*

#24.

*Remarks.*

#25.

*Special Suspense Account G. S. & W.*

Taken from Jul., 1904, Report.

Aug. 1	Amount transferred from #25, Jul. /04, Report .....	\$1000.00
" 2	Wm. M. Crane Co. sad iron heaters .....	\$10.00
" 12	Standard Gas Light Co. ....	.84
" 5	Wm. M. Crane Co. ....	.80
" 17	Flushing Stables .....	22.00
" 1 17	Petty Cash Voucher .....	77.44
" 10	John Simmons Co. ....	4.92
Jul. 30	J. H. Cont & Son .....	5.90
Aug. 24	" " " " .....	.50
" 8	Wm. M. Crane Co. ....	34.50
" 17	John Simmons Co. ....	7.95
" 1/31	Pay Roll .....	80.08
" 1/31	N. Y. & N. J. Tel. Co. ....	2.25
" 18/31	Petty Cash Voucher .....	63.26
" 1/31	Amount used in G. S. & W. A C .....	130.00
" 1/31	Total used during the month .....	440.43
Sept. 1	Balance Available .....	\$559.56
"This account now closed. Thomas, V. P."		
Original copy marked as above.		

1769

Cash.	Collected.	Deduction.	Addition.
	0		1910
	0		11621
	0		12257
	0		11861
	0		10468
	0		9370
	0		9556
	0		9632
	0		9158
	0	500	11489
	0		14120
	0		53613
	0		58075
	0		55887
	0		54303
	13		54223
	2826		55994
	7380		58799
	63767		121082

Harlem Branch.

Balance Sheet.

Ledger, Month of August, 1904.

Outstanding accounts.

Year.	Month.	Chgd. to B. & D. Nov. '03.	Coal covered by deposit.	Doubtful.	Total.
1902	December		1876		1910
1903	January		1910	0	11621
	February		11621	0	12257
	March		12257	0	11861
	April		11861	0	10468
	May		10468	0	9370
	June		9370	0	9556
	July		9556	0	9632
	August		9632	0	9158
	September		9158	0	10989
	October		10989	0	14120
	November		14120	0	51737
	December		50210	1527	58075
1904	January		51470	6605	55887
	February		54135	1752	54303
	March		53564	739	54210
	April		54022	188	53168
	May		52555	613	51419
	June		51131	288	57315
			56739	576	

2826





2827

## Meters.

Sizes.	Out.	Not indexed. [Locked.]* No consumption.	In use.
3 Lights, }			
5 " }			
10 " }			
20 " }			
30 " }			
45 " }			
60 " }	2850	205	2645
80 " }			
100 " }			
150 " }			
200 " }			
250 " }			
300 " }			
500 " }			
Station			

Amount outstar  
Amount Receiv

Total .

Cash Collected  
Deduction Sep.  
Amount charge

Total .

Outstanding G  
" D

Total Outstand

Total, 2850

205

2645

[\*Word enclosed in brackets erased in copy.]

2828 Amounts of City

1902 December .....  
1903 January .....  
February .....  
March .....  
April .....  
May .....  
June .....  
July .....  
August .....  
September .....  
October .....

# Proof Sheet.

## Outstandings.

Outstanding Last Balance.....			\$12814.58
Receivable for Month.....			\$ 8655.96
Total .....			<u>\$21470.54</u>
Collected during Month.....			
Sep. '03.....	5.00	\$8353.29	
Charged to P. & L. Nov. '03.....	<u>18.76</u>	<u>\$ 23.76</u>	
Total .....			\$8377.05
Outstanding Good Accounts.....		\$12970.61	
Doubtful Accounts .....		<u>\$ 122.88</u>	
Outstanding Present Balance.....		<u>\$13093.49</u>	<u>\$13093.49</u>

## Meter Statement.

	Number on Last Balance.....	2846
Increase on Ledger for Month.....	117	
Decrease " " " " .....	<u>77</u>	
	Net Increase Meters.....	40
	Transfers	
	On Ledger .....	28.50
Ledgers	Gave	Received
Reptd. by former management but not on the books		.36
		<u>28.86</u>
Net Number of Meter- on Ledger August 31, 1904.....		<u>2886</u>

Book-keeper.

## City Bills Included in Outstanding.

.....	\$19.10
.....	116.21
.....	122.57
.....	118.61
.....	104.68
.....	93.70
.....	95.56
.....	96.32
.....	91.58
.....	93.80
.....	141.20
.....	<u>502.10</u>

# *Exhibits Exhibit A 20*

Schedule No. 10

NEW YORK & QUEENS GAS CO. V. NEWTON, ET AL.

GAS OPERATING REVENUES AND EXPENSES FOR FIRST THREE MONTHS 1919 and 1920

	Three Months Ending		Increase or (D) decrease
	1919	March 31st - 1920	
GAS SALES (M CU.FT.)			
Municipal buildings	546.8	476.6	D 70.2
Prepayment	19,591.0	23,444.0	4,053.0
Commercial metered lighting	63,103.4	85,076.4	21,973.0
Total gas sales	83,041.2	108,997.0	25,955.8

## OPERATING REVENUES

Gas Sales:			
Municipal buildings at \$.75	\$410.10	\$357.45	D \$52.65
Prepaid gas at \$1.00	19,591.85	23,444.40	4,051.55
Commercial metered lighting at \$1.00	62,598.56	84,875.48	22,276.92
Total gas sales	\$82,400.51	\$108,676.33	\$26,275.82
Mont of gas appliances	2,886.91	3,791.90	904.99
Gas merchandise and jobbing revenue	564.26	2,775.02	2,210.76
Total operating revenue	\$85,851.68	\$115,243.25	\$29,391.57

Per M sold

\$1.03 \$1.06

## GENERATING REVENUE DEDUCTIONS

Production expenses	\$65,309.47	\$75,879.84	\$12,561.37
Transmission and distribution expenses	5,910.84	9,610.90	3,700.06
Commercial administration	4,493.45	7,400.00	2,906.55
Promotion of business	645.30	745.70	100.40
General and miscellaneous expenses	6,493.74	7,866.81	1,373.07
Repairs and replacements	2,491.14	3,269.90	778.76
Total operating expenses	\$85,343.94	\$104,764.15	\$21,420.21
Tax accruals	6,600.00	6,600.00	...
Uncollectible bills	289.84	252.99	D 26.85
Total revenue deductions	\$90,233.78	\$111,627.14	\$21,393.36

Per M sold

\$1.08 \$1.02

## OPERATING INCOME

Excess of revenues over expenses	Def. \$4,382.10	\$3,616.11	\$7,998.21
----------------------------------	-----------------	------------	------------

Per M Cu.Ft. Sold

\$1.03 \$1.06

## OPERATING REVENUE

### REVENUE DEDUCTIONS:

Production	.76	.69
Transmission and distribution	.07	.09
Commercial administration	.05	.07
Promotion	.01	.01
General and miscellaneous	.08	.07
Repairs and replacements	.03	.03
Total	\$1.00	\$0.96
Taxes	.08	.06
Uncollectible bills	.00+	.00+
Total	\$1.08	\$1.02
OPERATING INCOME	D \$0.05	\$0.04

2830

*Refundants Exhibit A 21*

Schedule No. 11

NEW YORK & QUEENS GAS CO. V. NEWTON ET AL.

ANALYSIS OF THE ACCOUNT FRANCHISES, GOODWILL, ETC., JULY 1, 1900 TO DEC. 31, 1919

SUMMARY

\$303,460.20

July 1, 1900 - Opening J. E. Newtown & Flushing Gas Co. \$183,254.67

March, 1901 - College Point Merger

June, 1901-Mch. 1903 - Adjustments due to College

Point Merger - Credits \$17,974.66

Debit 595.40

17,279.26

Net deduction

Net from College Point Merger

Total-Newtown & Flushing books

Increased in opening N.Y. & Queens books

August 1, 1904 Total

\$40,628.85

Aug., 1905-Dec. 1908 - "Depreciation" written off

December, 1911 Purifier boxes scrapped

Balance December 31, 1919

165,975.41

\$469,435.61

593,500.76

\$1,073,036.37

50,628.85

\$1,022,407.52

ENTRY ON NEWTOWN & FLUSHING GAS CO. JOURNAL NO. 1, PAGE 45, INDICATING A MERGER OF THE COLLEGE POINT COMPANY, APPARENTLY IN MARCH, 1901

College Point Merger

Credit

Debit

\$5,000.00

503.34

1,800.00

1,700.00

1,230.17

1,482.29

274.26

183,254.67

\$1,244.73

97,000.00

97,000.00

\$195,244.73

Total

ACCOUNT FRANCHISES, GOODWILL, ETC., AUG. 1, 1904 - DEC. 31, 1919, ON BOOKS OF NEW YORK & QUEENS GAS CO.

Credit

Debit

\$1,073,036.37

August 1, 1904 - Opening Journal entry - P. 48 -

Aug. 1905-July, 1906 "Depreciation" (10¢ per M made)

Aug. 1906-July, 1907 " (10¢ per M made)

Aug. 1907-Dec. 1907 " (10¢ per M made)

Jan. 1908-July, 1908 " (7.5¢ per M made)

Aug. 1908-Dec. 1908 " (7.5¢ per M made)

Dec. 1911 Purifying boxes scrapped (a)

Charged to P & L \$7,662.00

" " Accrued Amortization 2,338.00

Balance Dec. 31, 1919

10,000.00

1,022,407.52

\$1,073,036.37

(a) Entry on folio 397 of Journal #2, reads as follows:

Cr Fixed Capital - purifying boxes scrapped

Purchased 1905 - 50% to P & L \$2,338.00

50% to Accd. Amtz. 2,338.00

Old original boxes-estimated cost 5,324.00

10,000.00

Dr P & L

Accrued Amortization

No charge of \$4,676 appears in account "Franchises, Goodwill, etc." for the

cost of the purifying boxes purchased in 1905.

10,000.00

2,338.00

2831

# *Defendants' Exhibit Q 92*

Schedule No. 12

## NEW YORK & QUEENS GAS CO. V. NEWTON ET AL.

BALANCE SHEET AS OF AUGUST 1, 1904, AND OF THE PREDECESSOR, NEWTOWN & FLUSHING GAS CO. AS OF JULY 31, 1904

Assets Side		New York & Queens Gas Co.	Aug. 1, 1904	Increase or (D)decrease
Real estate		Flushing Gas Co.	July 31, 1904	
Franchises, Good will, etc.		Newtown & Gas Co.	(a) \$60,305.58	\$6,435.29
Mains			1,073,036.37	603,600.76
			82,580.71	...
Meters			21,409.99	...
Meter connections			3,575.92	...
Services			30,549.33	...
Tools and implements			1,511.83	...
Gas stoves			2,302.80	...
Construction			25,373.29	...
Horse and wagon			578.05	...
Office fixtures			505.63	...
Pipe and special			1,684.20	...
Wrought iron pipe (and meter materials)			3,603.15	...
Coal			4,197.33	...
Gas oil			910.50	...
Sundry supplies			417.22	...
Stationery			144.89	...
Petty cash			Cr 115.93	...
Cash			1,601.37	...
Sundry consumers			12,614.58	...
Sundry debtors			3,657.96	...
Suspense			1,007.89	...
Total			\$1,306,279.37	\$594,662.76

Liabilities Side			
Stock, common		\$300,000.00	
Stock, preferred		100,000.00	
Total		\$400,000.00	
Less held in treasury (p.f'd)		49,942.85	
Net outstanding		\$350,057.15	
Bonds (excl. \$350,000 in treasury Aug. 1/04)		300,000.00	
Payrolls		179.01	
Bills payable		31,000.00	
Consumers' deposits		8,012.74	
Sundry creditors		8,835.23	
Suspense		4,594.48	
Profit and loss		18,938.00	
Total		\$721,616.61	
		\$600,000.00	\$249,942.85
		650,000.00	350,000.00
		179.01	...
		31,000.00	...
		8,012.74	...
		8,835.23	...
		6,252.39	(b) 3,657.91
		...	D 18,938.00
		\$1,306,279.37	\$594,662.76

## ANALYSIS OF CHANGES

Franchises, Good will, etc.:			(a) Name of account is Real Estate and Buildings.
Made up of increases:			(b) Consists of increases as follows: Taxes, \$405.52; old appropriation, \$361.95; stove account, \$440.44; bond and stock certificates, \$2,450.
Stock	\$249,942.85		
Bonds	350,000.00		
Suspense	3,657.91		
	603,600.76		
Construction: Decrease		\$25,373.29	
Real estate: Increase		6,435.29	
Net decrease		\$18,938.00	
Made up of decrease:			
Profit and loss		18,938.00	

# Defendants' Exhibit A 23

PAGE 30 OF ANNUAL REPORT OF NEW YORK AND QUEENS GAS COMPANY TO THE PUBLIC SERVICE COMMISSION,  
FIRST DISTRICT, STATE OF NEW YORK, FOR THE YEAR ENDED DECEMBER 31, 1909

Line No.	Class and Name of Liability	Date		Interest		Par value of authorized issue	Par value of amount nominally, but not actually issued	Par value of actual issue	Cash actually realized on actual issue
		Nominal Issue	Maturity	Rate % per annum	Dates due				
1	First mortgage bonds	8-1-1904	8-1-1934	5	F & A	\$1,000,000	\$250,000	\$750,000	\$95,000 & property
3	Demand notes			6		60,000		60,000	60,000
11				Totals		\$1,060,000	\$250,000	\$810,000	\$155,000

Line No.	Par value of amount redeemed, retired, cancelled or otherwise nullified	Total amount outstanding at close of year, including nominally outstanding	Amount held unencumbered at close of year	Par value of amount actually issued and later re-acquired by or on behalf of respondent and treated as nominally outstanding		Interest at close of year		Interest during year	
				Amount	Name of pledgee or lienor	Matured, and unpaid	Accrued but not yet due	Amount accrued during year	Amount actually paid during year
1	\$1,000,000	\$165,000	\$85,000	Lincoln Trust Co		\$750,000	\$15,625	\$37,500	\$37,500
3						60,000	\$920	3,766.23	2,846.23
11				Totals		\$810,000	\$920	\$41,266.23	\$40,546.23

N.Y. & Queens Gas Co.—1909 Rep

N. Y. & Queens Gas Co. - 1909 Rep

Replying to your letter of the 7th instant, would say that on page 30, line 3, column (c), should be "Variable". The loans were made as follows:

Jan. 22, 1906

\$17,000

The difference of \$166.23 in interest is made up as follows: \$50 was paid on the loan owing to the fact that demand loan interest is figured by the day and not by the month; the balance of \$116.23 was paid on account of "Materials Purchased", which were allowed to run several months with the understanding that we would pay interest.

Letter of H.L. Snyder, Treasurer,

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# Defendants Exhibit A 24

PAGE 50 OF ANNUAL REPORT OF NEW YORK AND QUEENS GAS COMPANY TO THE PUBLIC SERVICE COMMISSION,  
FIRST DISTRICT, STATE OF NEW YORK, FOR THE YEAR ENDED DECEMBER 31, 1910

Line No.	Class and Name of Liability	Date		Interest		Par value of authorized issue	Par value of amount nominally, but not actually issued	Par value of actual issue	Cash actually realized on actual issue
		Nominal Issue	Maturity	Rate % per annum	Dates due				
1	First mortgage bonds	8/1-1904	8/1-1934	5	P & 1	\$1,000,000	\$184,000	\$816,000	\$156,380 & property
2									
11									
Totals									

Par value of amount actually issued and later re-acquired by or on behalf of respondent and treated as nominally outstanding

Line No.	Par value of amount redeemed, retired, cancelled or otherwise nullified	Total amount outstanding at close of year, including nominally outstanding	Amount held unencumbered at close of year	Pledged or otherwise encumbered at close of year	Name of pledgee or lienor	Par value of amount actually outstanding at close of year	Interest at close of year		Interest during year	
							Matured and unpaid	Accrued but not yet due	Amount accrued during year	Amount actually paid during year
1	\$1,000,000	\$184,000	0			\$816,000		\$17,000	\$40,745	\$40,745
2										
11										
Totals										

2835

## DEFENDANTS' EXHIBIT A-25.

Def'ts' Ex. A-25.

*Public Service Commission Law, State of New York.*

Sec. 69. Approval of issues of stock, bonds and other forms of indebtedness. A gas corporation or electrical corporation organized or existing, or hereafter incorporated, under or by virtue of the laws of the state of New York, may issue stocks, bonds, notes or other evidence of indebtedness payable at periods of more than twelve months after the date thereof, when necessary for the acquisition of property, the construction, completion, extension or improvement of its plant or distributing system, or for the improvement or maintenance of its service or for the discharge or lawful refunding of its obligations or for the reimbursement of moneys actually expended from income or from any other moneys in the treasury of the corporation not secured or obtained from the issue of stocks, bonds, notes or other evidence of indebtedness of such corporation, within five years next prior to the filing of an application with the proper commission for the required authorization, for any of the aforesaid purposes except maintenance of service and except replacements in cases where the applicant shall have kept its accounts and vouchers of such expenditure in such manner as to enable the commission to ascertain the amount of moneys so expended and the purposes for which such expenditure was made; provided and not otherwise that there shall have been secured from the proper commission an order authorizing such issue, and the amount thereof, and stating the purposes to which the issue or proceeds thereof are to be applied, and that, in the opinion of the commission, the money, property or labor to be procured or paid for by the issue of such stock, bonds, notes or other evidence of indebtedness is or has been reasonably required for the purposes specified in the order, and that except as otherwise permitted in the order in the case of bonds, notes and other evidence of indebtedness, such purposes are not in whole or in part reasonably chargeable to operating expenses or to income. Nothing herein contained shall prohibit the commission from giving its consent to the issue of bonds, notes or other evidence of indebtedness for the reimbursement of moneys heretofore actually expended from income for any of the aforesaid purposes, except maintenance of service and replacements, prior to five years next preceding the filing of an application therefor, if in the judgment of the commission such consent should be granted; provided application for such consent shall be made prior to January first, nineteen hundred and twelve. For the purpose of enabling it to determine whether it should issue such an order, the commission shall make such inquiry or investigation, hold such hearings and examine such witnesses, books, papers, documents or contracts as it may deem of importance in enabling it to reach a determination. Such corporation shall not without the consent of

the commission apply said issue or any proceeds thereof to any purpose not specified in such order. Such gas corporation or electric corporation may issue notes, for proper corporate purposes and in violation of any provision of this or of any other act, payable in periods of not more than twelve months without such consent; no such notes shall, in whole or in part, directly or indirectly, be refunded by any issue of stock or bonds or by any evidence of indebtedness running for more than twelve months without the consent of the proper commission. Provided, however, that the commission shall have no power to authorize the capitalization of any franchise to be a corporation or to authorize the capitalization of any franchise or the right to own, operate or enjoy any franchise whatsoever in excess of the amount (exclusive of any tax or annual charge) actually paid to the state or to any political subdivision thereof as the consideration for the grant of such franchise or right. Nor shall the capital stock of a corporation formed by the merger or consolidation of two or more other corporations, exceed the sum of the capital stock of the corporations, so consolidated, at the value thereof, or such sum and any additional sum actually paid in cash; nor shall any contract for consolidation or lease be capitalized in the stock of any corporation whatever; nor shall any corporation hereafter issue any bonds against or as a lien upon a contract for consolidation or merger.

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## DEFENDANTS' EXHIBIT A-26.

## Def'ts' Ex. A-26.

*Deputy Tax Commissioners; Duties of, in Assessing Taxable Property.*

Sec. 889. It shall be the duty of the deputy tax commission under the direction of the board of taxes and assessments, to assess all the taxable property in the several districts that may be assigned to them for that purpose by said board, and they shall furnish to the said board, under oath, a detailed statement of all such property showing that said deputies have personally examined each and every house, building, lot, pier, or other assessable property, giving the street, lot, ward, town and map number of such real estate embraced within said districts, together with the name of the owner or occupant, if known; also the sum for which, in their judgment, each separately assessed parcel of real estate under ordinary circumstances would sell if it were wholly unimproved; and separately stated, the sum for which under ordinary circumstances, the said parcel of real estate would sell with the improvements, if any thereon; with such other information in detail relative to personal property or otherwise, as the said board may, from time to time require. Such deputies shall commence to assess real and personal estate on the first day in April in each and every year not a Sunday or a legal holiday. (As amended by L. 1911, Ch. 455.)

## DEFENDANTS' EXHIBIT A27.

Def'ts' Ex. A27. 6/7/20. G. C. E.

New York and Queens Gas Company.

## Comparative Balance Sheet.

## Assets.

	December 31, 1919.	December 31, 1918.	Variation.
Fixed Capital December 31st, 1908.....	137670637	138195337	.....
Fixed Capital Installed since December 31st, 1908.....	67619841	50566106	.....
Total Fixed Capital .....	205290478	188761443	16529035
Cash .....	4213785	1380037	2833751
New York City Bonds.....	2030	2030	.....
Bond and Mortgage Owned.....	200	300	100
Liberty Bonds owned by Co.....	2200	650	1550
“ “ for Employees.....	1400	3900	2500
Accounts Receivable .....	3645007	3723743	78736
Fire Insurance Participation Certificates.....	191922	145375	46547
Material and Supplies .....	3937513	4246525	309012
Total .....	217861708	198945123	18916585

## DEFENDANTS' EXHIBIT A27—Continued.

## Liabilities.

	December [November], † 1919.	December 31, 1918.	Variation.
Capital Stock—Common (Authorized \$600,000.)	600000	600000	.....
Funded Debt (Authorized \$1,000,000.)	816000	816000	.....
Bills Payable—Consolidated Gas Co.	490000	23500	255000
			2050812
			[2435262] †
Accounts Payable	8351095	6300283	111971
Taxes Accrued	174410	286881	155184
Consumers' Deposits	2781085	2625901	97169
Consumers' Main Contracts	867591	964760	111763
Interest Payable—Affiliated Cos.	231516	119753	115750
Employees' Liberty Bond Payments	74450	1902	46547
Fire Insurance Participation Reserve	191922	145375	82
	8207221		[28514] †
Renewals and Replacements	1855143 †	826639	.....
Contingency	10114966	10114966	.....
	3647452		8622913
	[3619030] †		[8651335] †
General Profit and Loss		12270365	.....
			18916585
Total	217861708	198945123	.....

† [Figures in brackets erased in copy.]

## DEFENDANTS' EXHIBIT A28.

Def'ts' Ex. A28. 6/7/20. G. C. S.

New York and Queens Gas Company.

*Investment in Land, Plant and Equipment.*

12 Months 1919.

	Credits—(Original cost).		
	Gross investment.	Withdrawals to be charged against reserve.	Charged to other accounts.
Real Estate			Net investment.
General Structures	.....	.....	.....
Plant	.....	.....	.....
Less 28.00 Stable Equip.	1157779	500517	65[72]+62
Works and Station Structures	322420	2000	122420
Street Mains	13753660	7126	13746534
Services	476005	.....	470005
Meters	694581	13425	680156
Less 10.00 Lab. Eq.	280744	.....	280744
Meter Installations	147310	97800	49510
Gas Appliances Rented	5780	14877	9097
Tools and Implements	.....	.....	28225
General Stable Equipment	28625	32	[25425]†
Automobiles and Accessories	122624	2200	97376
			[122624]†

†[Figures in brackets erased in copy.]

## DEFENDANTS' EXHIBIT A28—Continued.

	Credits—(Original cost).		
	Gross investment.	Withdrawals to be charged against reserve.	Charged to other accounts.
Furniture and Fixtures .....	17334	14597	.....
General Store Equipment .....	.....	5477	.....
Laboratory Equipment .....	.....	10	.....
Engineering and Superintendence .....	275744	.....	.....
Interest During Construction .....	115232	.....	.....
Douglasston Development .....	209216	.....	.....
Total .....	17607054	1078019 (a)	.....
Withdrawals to be charged against Reserve as above .....	.....	1078019	.....
Add Material and Supplies withdrawn .....	.....	.....	.....
Add Cost of Dismantling—Labor and Material .....	.....	.....	.....
Total .....	.....	1078019	.....
Less Salvage Recovered .....	..... (a)	69378	.....
Net Amount to be charged against Reserve .....	..... (a)	1008641	.....
Net investment.			2737
			5477
			10
			275744
			115232
			209216
			16529035

(a) For Analysis see page No. 17.

(b) For Analysis see page No. 18.



Def'ts.' Ex. A29. 6/7/20. G. C. S.

New York and Queens Gas Company.

*Station Cost of Material and Labor in Gas Made (Excl. General Expenses, Taxes, Insurance, Renewals, Etc.).*

12 Mos., Dec., 1919.

(Water Gas.)

	Quantity.	Quantity per M c. f. made.	Unit price.	Amount.	Cost per M cu. ft. made
Coal in Generators .....	13,147.400 Tons	34.5906	8.27955	4859580	1279
Coke " .....	Lbs.	.....	.....	.....	.....
Coal Under Boilers .....	6,082.186 Tons	16.0021	6.47226	1757389	0462
Coke under Boilers .....	Lbs.	.....	.....	.....	.....
Water Gas Tar under Boilers .....	Gals.	.6999	.06	1586036	0420
Handling Coal—Generators .....	.....	.....	.....	646560	170
" Coke .....	.....	.....	.....	.....	.....
" Coal—Boilers .....	.....	.....	.....	283709	75.
" Coke .....	.....	.....	.....	.....	.....
Total Water Gas Fuel .....	.....	.....	.....	9143274	2406.
Gas Oil .....	Gals.	4.1853	.066670	10639216	2799
" Pipe Line .....	.....	.....	.....	80000	21
Iron Mass .....	bus.	.0410	.3011	469021	123
Water .....	cu. ft.	.9379	1.00	35650	9
Undry Supplies .....	.....	.....	.....	5961	2.
Surplus—Spent Material .....	.....	.....	.....	.....	.....
Labor .....	.....	.....	.....	.....	.....
Total Material .....	.....	.....	.....	20873122	5360

Total Material	.....	.....	.....	20373122	5360
Residuals—Water Gas Tar Sold	.....	.....	.....	1395	.....
“ “ “ Used	.....	.....	.....	1596036	0420
“ “ “ Variation in on hand	.....	.....	.....	.....	.....
“ “ “ Drip Oil Sold	.....	.....	.....	.....	.....
“ “ “ Variation in on hand	.....	.....	.....	.....	.....
Total Residuals	.....	.....	.....	1597431	0420
Less Residual Expense (Labor and Cartage)	.....	.....	.....	1597431	0420
Net Credit from Residuals	.....	.....	.....	18775691	4940
Net Material	.....	.....	.....	308685	0081
Gas Making Labor—Superintendence	.....	.....	.....	708928	187
“ “ “ Boiler House	.....	.....	.....	1076002	283
“ “ “ Generator House	.....	.....	.....	180145	47
“ “ “ Purifier House	.....	.....	.....	123320	32
“ “ “ Misc.	.....	.....	.....	.....	.....
Total Gas Making Labor	.....	.....	.....	2397080	0630
Total Material and Labor	.....	.....	.....	21172771	5570
Repairs of Works and Station Structures	.....	.....	.....	63632	17
“ “ “ “	.....	.....	.....	203786	53
Repairs of Furnaces, Boilers and Accessories	.....	.....	.....	.....	.....
“ “ “ “	.....	.....	.....	.....	.....
Repairs of Steam Engines	.....	.....	.....	313788	83
“ “ “ “	.....	.....	.....	252983	67
Repairs of Water Gas Sets and Accessories	.....	.....	.....	.....	.....
“ “ “ “	.....	.....	.....	.....	.....
Repairs of Purification Apparatus	.....	.....	.....	632779	0166
“ “ “ “	.....	.....	.....	1289189	0339
Repair of Holders	.....	.....	.....	.....	.....
“ “ “ “	.....	.....	.....	.....	.....
Repairs of Miscellaneous Equipment	.....	.....	.....	.....	.....
“ “ “ “	.....	.....	.....	.....	.....
Repairs of Works Tools	.....	.....	.....	38397	10
“ “ “ “	.....	.....	.....	.....	.....
Distributing Station Repairs	.....	.....	.....	.....	.....
“ “ “ “	.....	.....	.....	.....	.....
Total Repairs	.....	.....	.....	1010199	0266
Expense at Works	.....	.....	.....	1784355	0469
Gas Storage at Works	.....	.....	.....	150359	46
“ “ “ Distributing Stations	.....	.....	.....	.....	.....
Total	.....	.....	.....	24117684	6345

Gas Made (Corrected) ..... 380,086 M. cu. ft.

Candle Power (Works Test) 23.74.



Def'ts' Ex. A30. 6/7/20. G. C. S.  
New York and Queens Gas Company.

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*Comparative Balance Sheet.*

*Assets.*

	Dec. 31st, 1918.	December 31, 1917.	Variation.
Fixed Capital December 31st, 1908.....	138195337	139492039	[1296702]†
Fixed Capital Installed since December 31st, 1908.....	50566106	49170467	[1395639]†
Total Fixed Capital .....	188761443	188662506	98937
Cash .....	1380037	1460654	80617
New York City Bonds.....	2030	2030	.....
Liberty Bonds owned by Co.....	650	.....	650
Bond and Mortgage Owned.....	300	350	50
Liberty Bonds for Employees.....	3900	3400	500
Accounts Receivable .....	3723743	3035345	688398
Fire Insurance Participation Certificates.....	145375	104355	41020
Material and Supplies .....	4246525	2513983	1732542
Total .....	198945123	196354843	2590280

† [Figures in brackets erased in copy.]

## DEFENDANTS' EXHIBIT A-30—Continued.

## Liabilities.

	Dec. 31st, 1918.	December 31, 1917.	Variation.
Capital Stock—Common (Authorized \$600,000.)	600000	600000	.....
Funded Debt (Authorized \$1,000,000.)	816000	816000	.....
Bills Payable—Consolidated Gas Co.	235000	205000	30000
Accounts Payable	630028.3	4190922	2109361
Taxes Accrued	286881	268301	18580
Consumers' Deposits	2625901	2513704	112197
Consumers' Main Contracts	964760	1209633	244873
Interest Payable—Affiliated Cos.	119753	104466	15287
Employees' Liberty Bond Payments	1902	1474	428
Fire Insurance Participation Reserve	145375	104355	41020
Renewals and Replacements	826639	1151984	325345
Contingency	10114966	10114966	.....
General Profit and Loss	12270365	14449112	2178747
Total	198945123	196354843	2590280

Def'ts' Ex. A31. 6/7/20. G. C. S.

New York and Queens Gas Company.

*Investment in Land, Plant and Equipment.*

12 Months 1918.

	Credits—(Original cost).		
	Gross investment.	Withdrawals to be charged against reserve.	Charged to other accounts.
Real Estate .....	.....	.....	Net investment.
General Structures .....	.....	.....	.....
Plant .....	335668	12500	.....
Works and Station Structures .....	.....	.....	914332
Street Mains .....	498406	.....	.....
Services .....	352034	.....	498406
Meters .....	113047	452	247383
Meter Installations .....	102814	.....	112595
Gas Appliances Rented .....	8655	57400	102814
Tools and Implements .....	.....	.....	48745
General Stable Equipment .....	.....	.....	.....
Automobiles and Accessories .....	.....	.....	.....
Furniture and Fixtures .....	2717	.....	2717
General Store Equipment .....	.....	.....	.....
Laboratory Equipment .....	7767	.....	7767





New York and Queens Gas Company.

Station Cost of Material and Labor in Gas Made (Excl. General Expenses, Taxes, Insurance, Renewals, etc.).

12 Months December, 1918.

(Water Gas.)

	Quantity.	Quantity per M c. f. made.	Unit price.	Amount.	Cost per M cu. ft. made.
Coal in Generators .....	12,447,005 lbs. Tons				
Coke " .....	555,699 Lbs.	34,6948	7.08102	3934709	.1097
Coal Under Boilers .....	5,985,943 Tons				
Coke under Boilers .....	2672,296 Lbs.	16,6852	6.4319	1718796	.0479
Water Gas Tar under Boilers .....	177820 Gals.	.4957	.06	1066420	.0297
Handling Coal—Generators .....				511538	.0143
" Coke .....					
" Coal—Boilers .....				235956	.0066
" Coke .....					
Total Water Gas Fuel .....				7467919	.2082
Gas Oil .....		4,2585	.067315	10284257	.2867
" " Pipe Line .....				80000	.0022
Iron Mass .....	14100 bus.	.0393	.19455	274316	.0076
Water .....	254700 cu. ft.	.7099	1.00	25470	.0007
Sundry Supplies .....				900	....
Cartage—Spent Material .....					....
" Labor .....					....
Total Material .....				18132862	.5054
				9402	.0001



## DEFENDANTS' EXHIBIT A33.

Def'ts' Ex. A33. 6/7/20. G. C. S.

New York and Queens Gas Company.

*Comparative Balance Sheet.**Assets.*

	Dec. 31, 1917.	December 31, 1916.	Variation.
Fixed Capital December 31st, 1908.....	139,492,039	139,639,861	147,822
Fixed Capital Installed since December 31st, 1908.....	49,170,467	46,093,307	3,075,160
<b>Total Fixed Capital .....</b>	<b>188,662,506</b>	<b>185,735,168</b>	<b>2,927,338</b>
Cash .....	1,460,654	1,741,821	281,167
New York City Bonds.....	20,300	20,300	.....
Bond and Mortgage Owned.....	350	400	50
Liberty Bonds for Employees.....	3,401	.....	3,400
Accounts Receivable .....	303,534.5	260,225.8	43,387
Fire Insurance Participation Certificates.....	104,355	67,418	36,937
Material and Supplies .....	251,398.3	162,163.4	89,234.9
<b>Total .....</b>	<b>196,354,843</b>	<b>192,011,299</b>	<b>4,343,544</b>

DEPENDANTS' EXHIBIT A-33—*Continued.*

## Liabilities.

	Dec. 31, 1917.	December 31, 1916.	Variation.
Capital Stock—Common (Authorized \$600,000.)	600000	600000	.....
Funded Debt (Authorized \$1,000,000.)	816000	816000	.....
Bills Payable—Consolidated Gas Co.	205000	175000	30000
Accounts Payable	4190922	4021507	169413
Taxes Accrued	268301	.....	268301
Consumers' Deposits	2513704	2307099	206605
Consumers' Main Contracts	1209633	1493265	283632
Interest Payable—Affiliated Cos.	154466	88934	15532
Employees' Liberty Bond Payments	1474	.....	1474
Fire Insurance Participation Reserve	104355	67418	36937
Renewals and Replacements	1151984	690145	461839
Contingency	10114966	8684085	1430881
General Profit and Loss	14449112	15637529	1188717
Appropriation to Employees	.....	78985	78985
Total	196354843	192011299	4343544

## DEPENDANTS' EXHIBIT A34.

Def'ts' Ex. A34. 6/7/20. G. C. S.

New York and Queens Gas Company.

*Investment in Land, Plant and Equipment.*

12 Months 1917.

	Credits—(Original cost).			
	Gross investment.	Withdrawals to be charged against reserve.	Charged to other accounts.	Net investment.
Fixed Capital Dec. 31, 1908.....				
Real Estate .....				
General Structures .....		147822		147822
432.94 Fin. Boil., &c. ....				
238.97 Steam Engineer .....				
385.09 W. Gas Sels., &c. ....				
18.08 Purif. App. ....				
367.34 Access. Eq. ....				
1,442.42 .....				
Plant.....	144242	47591		96651
Works and Station Structures.....	77834			77834
Holder .....	114153			114153
Street Mains .....	721951			721951
Services .....	301545			301545
Meters .....	407759	77849		329910

## DEPENDENTS' EXHIBIT A34—Continued.

	Credits—(Original cost).			
	Gross investment.	Withdrawals to be charged against reserve.	Charged to other accounts.	Net investment.
Meter Installations .....	143486	.....	.....	143486
Gas Appliances Rented .....	579266	50	.....	579266
Tools and Implements .....	19612	.....	.....	19612
General Stable Equipment .....	.....	.....	.....	.....
Automobiles and Accessories .....	21602	84674	.....	63072
Furniture and Fixtures .....	27187	8002	.....	19185
General Store Equipment .....	2251	26750	.....	24499
Laboratory Equipment .....	23870	.....	.....	23870
Engineering and Superintendence .....	744268	.....	.....	744268
Total .....	3329026	401688 (a)	.....	2927338
Withdrawals to be charged against Reserve as above .....	.....	401688	.....	.....
Add Material and Supplies withdrawn .....	.....	.....	.....	.....
Add Cost of Dismantling—Labor and Material .....	.....	.....	.....	.....
Total .....	.....	401688	.....	.....
Less Salvage Recovered .....	.....	50	.....	.....
Net Amount to be charged against Reserve .....	.....	396688	.....	.....
		(a)	(b)	

## DEFENDANTS' EXHIBIT A35.

Defts.' Ex. A35. 6/7/20. G. C. S.

*Comparative Condensed Balance Sheet.*

## Assets.

	Dec. 31, 1916.	December 31, 1915.	Variation.
Fixed Capital as of Dec. 31, 1908.....	139639861	140149911	.....
Fixed Capital Subsequently to Dec. 31, 1908.....	46095307	39083866	.....
Total.....	<u>185735168</u>	<u>179233777</u>	<u>6501391</u>
Mortgage.....		500	100
Stock and Bonds of other Companies.....	400	.....	.....
N. Y. City Bonds.....	2030	2030	.....
Cash.....	<u>1741828</u>	3106074	1364253
Bills Receivable.....	.....	.....	.....
Accounts Receivable.....	2602258	1889330	712928
Insurance Participation Certificates.....	67418	34785	32633
Material and Supplies.....	<u>1621634</u>	1269410	352224
	192011299	<u>185786376</u>	<u>6224923</u>



## DEPENDANTS' EXHIBIT A-35—Continued.

Liabilities			
	Dec. 31, 1916	December 31, 1915	Variation.
Capital Stock—Common	600000	600000	.....
Funded Debt	816000	816000	.....
Bonds and Mortgages	.....	.....	.....
Bills Payable	175000	150000	25000
Accounts Payable	4021509	3581489	440020
" to Affiliated Co.'s	88934	65589	23345
Consumers Deposits	2307099	2083556	221743
Main Contracts	1493265	1433993	59272
Insurance Participation Reserve	67418	34785	32633
Employees' Insurance Reserve	690145	552953	137192
Renewals and Replacements	.....	.....	.....
Accrued Amortization	8684085	742534	1261551
Contingency	15637829	14009677	1628152
Profit and Loss	78985	.....	78985
Appropriation to Employees	.....	.....	.....
	192011299	185786376	6224923

Def'ts' Ex. A36. 6/7/20. E. C. S.

*Invested in Plant and Property.*

12 Months Ended Dec. 31, 1916.

	Total investment.	Withdrawals charged against reserve.	Other credits.	Net increase.
Real Estate .....	1326	.....	.....	1326
Plant .....	8216.31 {			
Holder .....	173.09 {			
Structure .....	60 {	30000—	.....	546865
W. & Gt. ....	19.25 {	.....	.....	1592448
Street Mains .....	24,293.13 {	210050	.....	1222052
Services .....	.....	.....	.....	.....
Meters .....	1182944	.....	.....	1182944
“ Installation .....	513858	.....	.....	513858
Gas Stoves Rented .....	376854	6257	.....	370597
Tools and Implements .....	121596	.....	.....	121596
Other Tangibles Gas Cup .....	773248	17175	.....	756073
Engineering & Super .....	15750	.....	.....	15750
Horses, Wagons and Harness .....	.....	63475	.....	63475
Automobiles and Accessories .....	140848	.....	.....	140848
Office Furniture and Fixtures .....	190—	.....	.....	190—
	38796	.....	.....	38796

## DEFENDANTS' EXHIBIT A36—Continued.

	Total investment.	Withdrawals charged against reserve.	Other credits.	Net increase.
General Store Equipment.....	1120	.....	.....	1120
Laboratory .....	41593	.....	.....	41593
		5		5
		5		5
		8		8
		7		7
		6		6
	<u>7098348</u>	<u>596937</u>	<u>0</u>	<u>6501391</u>
Withdrawals—Plant and Property .....			59657	
—Material and Supplies.....			64780	
			<u>661737</u>	
Other Credits Reserved in Cash for one Stock Charged to Rens. & Replacements....			42000	
			<u>619737</u>	

DEFENDANTS' EXHIBIT A37.  
Def'ts' Ex. A37. 6/7/20. G. C. S.  
— Gas Company.

12 Months Dec., 1916.

Cost of Material and Labor in Gas Made.

	Quantity.	Quantity per M.	Price.	Amount.	Cost per M.
Coal used in Generators.....		38.14			35123 396
Coke used in Generators.....	4848.370		1.9604	2404995	0845 0
Coal used under Boilers.....		20.08			0259 0
Coke " ".....	2552.798		2.8854	739609	
Oil Tar used under Boilers.....					
Fuel Oil used under Boilers.....					
Coal Labor.....					
" Cartage.....					
" Demurrage.....					
" Discharging.....				5631	0002 0
Coke Labor.....					
" Cartage.....					
" Demurrage.....					
" Discharging.....					
Handling.....					
Total Cost of Fuel.....				443691	0155 0
Gas Oil.....				3590926	1261 14
Oxide.....	1238225	4.34	.0309	3826115	1344 11
Water.....	9300	.0337	.1716	164773	0058 0
Sundry Supplies.....	675600	2.37	1.00	67560	0024 0
Cartage.....				909	
				70000	0060 0





## Assets.

	December, 1915.	December 31, 1914.	Variation.
Fixed Capital as of Dec. 31, 1908.....	140149911	140231419	.....
Fixed Capital Subsequently to Dec. 31, 1908.....	39083866	26486909	.....
<b>Total</b> .....	<u>179233777</u>	<u>166718328</u>	<u>12515449</u>
Mortgage .....	500	.....	500
Stocks and Bonds of other Companies.....	.....	.....	.....
N. Y. City Bonds.....	2030	2030	.....
Cash .....	3106074	1758006	1348068
Bills Receivable .....	.....	.....	.....
Accounts Receivable .....	1889330	1919474	30144
Insurance Participation Certificates.....	34785	8485	263
Material and Supplies.....	1269410	1159135	110275
	<u>185786376</u>	<u>171766428</u>	<u>14019948</u>



## DEFENDANTS' EXHIBIT A38—Continued.

## Liabilities.

	December, 1915.	December 31, 1914.	Variation.
Capital Stock—Common	600000	600000	.....
Funded Debt	816000	816000	.....
Bonds and Mortgages	.....	.....	.....
Bills Payable	150000	55000	95000
Accounts Payable	3647078	3088945	558133
Consumers' Deposits	2085356	2035403	49953
Main Contracts	1433993	1164569	269424
Insurance Participation Reserve	34785	8485	263
Employees' Insurance Reserve	.....	.....	.....
Renewals and Replacements	552953	6225482	1750005
Accrued Amortization	7422534	12143544	1866133
Contingency	14009677	.....	.....
Profit and Loss	185786376	171766428	14019948
		14019948	14019948

Def'ts' Ex. A39. 6/7/20. E.

*Invested in Plant and Property.*

12 Months Ended December 31, 1915.

	Total investment.	Withdrawals charged against reserve.	Other credits.	Net increase.
Real Estate .....	1238839	.....	.....	1238839
Plant .....	159671	.....	.....	159671
General Structures .....	7228675	.....	.....	7228675
Street Mains .....	1923848	.....	.....	1923848
Services .....	467693	.....	.....	467693
Meters .....	513768	54626	.....	459082
" Inst. ....	152182	.....	60	152182
Gas Stoves Rented .....	879057	186—	.....	860457
Tools and Implements .....	.....	7566	.....	7566
Show Int. during Con. separately. Holder in here:				
Accessory Exp. ....	1374.17			
Purification .....	222.54			
Int. ....	402.97			
Holden .....	68577.50			
Wks. & S. S. ....	3306.28			
Horses, Wagons and Harness .....	2000	<sup>5</sup> 52242	70	57742



## DEFENDANTS' EXHIBIT A40.

Deft's' Ex. A40, 6/7/20, G. C. S.

New York &amp; Queens Gas Co.

For 12 Months 1915.

*Cost of Material and Labor in Gas Made.*

		Quantity.	Quantity per M.	Price.	Amount.	Cost per M.	
<b>Materials</b>							
Coal used in Generators.....	Tons	445.250	34.43	4.77	2121509	3458	41769
" " Boilers.....	"	2467.747	19.11	2.63	648770	0734	0886
Coke " Generators.....	Lbs.					0224	0271
" " Boilers.....	"						
Oil Tar used under Boilers.....	Gals.						
Fuel Oil.....	"						
Coal Labor.....							
Coke ".....							
Coal Cartage.....							
Coke ".....							
Coal Demurrage.....							
Coke ".....							
Coal Handling.....					420989	0146	0176
Coke ".....							
Total Cost of Fuel.....					3191268	1104	1333
Gas Oil.....	Gals.	1198834	4.17	.0309	3704397	1280	1547
Oxide.....	Bush.	8900	.0307	.17	150450	0052	0063
<b>Line</b> .....	<b>C. &amp; B.</b>	<b>663900</b>	<b>2.29</b>	<b>1.00</b>	<b>66390</b>	<b>0023</b>	<b>0023</b>





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DEPENDANTS' EXHIBIT A41.  
 Def'ts' Ex. A41. 6/7/20. G. C. S.  
*Comparative Condensed Balance Sheet.*

## Assets.

	December, 1914.	December 31, 1913.	Variation.
Fixed Capital as of Dec. 31, 1908.....	140231419	140231419	.....
Fixed Capital Subsequently to Dec. 31, 1908.....	26186909	21432965	.....
Total .....	166718328	161664384	5050944
Stocks and Bonds of other Companies.....	.....	.....	.....
N. Y. City Bonds.....	2630	.....	2030
Cash .....	1758006	1879385	121379
Bills Receivable .....	.....	.....	.....
Accounts Receivable .....	1919474	2068954	149480
Insurance Participation Certificates.....	8485	.....	8485
Material and Supplies.....	1159135	1762891	603756
	171766428	167375614	4390814



DEPENDANTS' EXHIBIT A41.—*Continued.*

## Liabilities.

	December, 1914.	December 31, 19—.	Variation.
Capital Stock—Common .....	600000	600000	.....
Paid-up Debt .....	816000	816000	.....
Bonds and Mortgages .....	.....	.....	.....
Bills Payable .....	55000	25000	30000
Accounts Payable .....	3088945	4516656	1427711
Consumers' Deposits .....	2035403	1990606	44797
a Main Contracts .....	1164569	1364387	199811
Insurance Participation Reserve .....	8485	.....	8485
Employees' Insurance Reserve .....	.....	.....	.....
Renewal and Contingency Reserve .....	6225482	5066547	1158935
Accrued Amortization .....	[6221158] +	.....	[1164609] +
Profit and Loss .....	12143544	10337416	1806128
	171766428	.....	.....
	<u>171766428</u>	<u>167375614</u>	<u>4390814</u>

+ Figures in brackets raised in copy. 1

For 12 Months 1914.

*Cost of Material and Labor in Gas Made.*

Materials		Quantity.	Quantity per M.	Price.	Amount.	Cost per M.	
						M.	M sold.
Coal used in Generators.....	Tons	4275.832	33.78	4.75	2032887	35277	4181
"    "    Boilers.....	"	1915.143	15.48	2.69	515992	0717	0850
Coke "    "    Generators.....	Lbs.					0182	0216
"    "    Boilers.....	"						
Oil Tar used under Boilers.....	Gals.						
Fuel Oil.....	"						
Coal Labor.....	"						
Coke ".....	"						
Coal Cartage.....	"						
Coke ".....	"						
Coal Demurrage.....	"				4		
Coke ".....	"						
Coal Handling.....	"						
Coke ".....	"						
		(Gen. Coal.....	2636.567		367115	0130	0153
		) Boiler ".....	1034.594				
Total Cost of Fuel.....							
Gas Oil.....	Gals.	111772	3.94	.0391	2916394	1029	1219
Oxide.....	Bush.	7628	.0269	1392	4380273	1545	1832
Lime.....	"				102978	0036	0043
Water.....	Cu. ft.	647700	2.28	1.00	64770	0023	0027
Sundry Supplies.....					2970	0001	0001

## DEPENDANTS' EXHIBIT A41.—Continued.

CHARGE	QUANTITY	UNIT	PRICE	AMOUNT	DATE	REMARKS
Total Cost of Fuel.....						
Gas Oil.....		Gals.				
Oxide.....		Bush.				
Lime.....						
Water.....		Cu. ft.				
Sundry Supplies.....						
Cartage.....						
Pipe Line Rental.....						
Total Cost of Materials.....						
Less Oil Tar Sold and Used.....		Gals.				
Deduct Labor (Residual Expense).....						
Net Credit for Oil Tar Sold.....						
Sold Ashes.....						
Total Residuals.....						
Net Cost of Materials.....						
Superintendence.....						
Boiler House.....						
Generator House.....						
Purifier House.....						
Miscel.....						
Total Labor.....						
Total Labor and Material.....						
Wires of Works and Station Structures.....						
Furnaces, Boilers and Accessories.....						
Steam Engines.....						
Miscel. Power Plant Equipment.....						
Water Gas Sets and Accessories.....						
Purification Apparatus.....						
Holders.....						
Miscellaneous Equipment.....						
Works Tools.....						
Total Repairs.....						
Use at Works.....						
Storage "Works".....						
Storage "Distributing Stations".....						
Total Station Cost.....						
Made.....cu. ft. 283,467,000.						



General Report New York and Queens Gas Company.

12 Months 12 31, 1912.

Defits,' A44.

New York and Queens Gas Co.

General Report for 12 Months 12 31, 1912.

Gas on hand.....	166900	cu. ft.		
Made during .....	258561000	"		
Sent out .....	258585400	"		
On Hand .....	142500	"		
Municipal Street Lighting.....	9924800	cu. ft.		
Municipal Buildings .....	2051800	"		
Prepaid Gas .....	56265700	"		
Commercial Meters .....	141137800	"	Corrected	259238000
Total Sales .....	209380100	"		48477300
Used at Works .....	719400	"	S. O.	
Used at Office .....	500200	"	Un. Ac.	
Over Cons. P. P. Meters.....	41900	"	Per cent	1867
Used for Street Light Exhibit.....	119100	"		
Unaccounted for 18.49 per cent.....	47824700	"		
Total sent out .....	258585400	"		

[illegible]

## Production Expenses

	Amount.	Based on make per M cu. ft.	Based on sale per M cu. ft.
Generator Fuel 361.8 823 Tons.....	1,858.136		
Boiler Fuel 134,224 Tons.....	45,415.8	08.94	11.04
Gas Oil 981,250 Gals.....			
Purification Supplies.....	29,793.25	11.52	14.23
Water.....	155.815	00.60	007.4
Miscellaneous Works Expense.....	73,920	00.29	003.8
	5607.2	00.22	002.7
Total Cost of Materials.....	26,444.26	21.57	26.63
Repairs—			
Works and Station Structures.....	32,837.1		
Power Plant.....	47,447		
Gas Apparatus.....	5,435.15		
Works Tools.....	2,149		
	88,468.41	02.20	02.97

Gas Making Laboratory	
Superintendence	120780
Boiler	299390
Generator	200690
Purifier	58455
Miscellaneous	149140
Total Production Expense	
Less Transmission Pumping	
Total Cost in Holder	

## Distribution Expenses.

Transmission Pumping	.....	4557	00002
Superintendence	.....	194133	00075
Supplies and Expenses	.....	17091	00007
Gas Meter and Installation Work	.....	174569	00008
Work on Consumers' Premises	.....	929603	00083
Rep. Stable Eq.	.....	97586	03559
Repairs—Gas Mains	.....	525934	.....
“ Gas Services	.....	21447	.....
“ Gas Meters	.....	309429	.....
“ Distribution Tools	.....	25363	.....
“ Appliances	.....	23404	.....
Street Lamps	.....	1003163	0388
	.....	113526	0044
	.....	2436642	0942
	.....	1163	.....

### Comparison of Sales.

Year . . . . .	1907	1908	1909	1910	1911	1912
increase . . .	13,636,300	19,415,900	15,098,600	16,866,480	18,472,000	20,938,010
er Cent . . .	1386	1734	1149	1314	952	1335

New York and Queens Gas Co.

## Commercial and General Expenses

	Based on sales per M cu. ft.
Commercial Administration:	
General Labor . . . . .	264518
Accounting . . . . .	201467
Contracts . . . . .	52333
Collective . . . . .	.....

MA	General Labor	264518	
MB	Accounting	201467	
MC	Contracts	52333	
MD	Collecting	209876	
ME	Meter Reading	133262	
MF	Supplies and Expenses	148117	0482
			0018
1	Advertising	37494	
2	Canvassing and Soliciting	170557	
3	Salaries and Expenses of Officers	754995	0361
4	General Office Expense	169936	0081
5	Rent	1678	0080
6	Legal Expense	133358	0064
7	Insurance	2400	0115
8	Amortization	940757	0449
9	Accidents and Damages	125	0006
10	Stationery and Printing	805535	0038
11	Stable Expense	253027	0121
12	Undistributed Adjustments		
	Total	3970580	1896

### Sales

	Municipal Street Lighting	9,924,800	
	Municipal Buildings	2,051,800	
	Prepaid Gas	56,265,700	
	Commercial Meters	141,137,800	9840
		209,380,1	
	Rent of Gas Appliances	415813	
	Merchandise and Jobbing	458939	
	Residuals and By-Products	77	0422
	Gross Earnings	21486307	10262

### Less:

	Production Expense	6884823	
	Distribution "	2436642	
	Commercial and General Expense—1485 rent off	3970580	6348

### Dr.

	Deductions:		Cr.
5	Taxes	1141033	
6	Uncollectible Bills	34469	
7	Interest Revenues	14570	
8	" on Unfunded Debt	216777	
9	Bad Debts Collected	1061	
10	" " Written Off	16901	
11		1409180	0666
	Gross Profits		3248
	Less Fixed Charges		1949
	Total Net	1843744	1299
		1911	
		1910	0450 67

### Cash Accounts and Liabilities

	Cash on Hand	632567	
	Accounts Receivable	2288295	
	Special Deposits	10400	
	Cash Resources	3960862	
	Less:		
	Accounts Payable	2277228	
	Bills Payable	25000	
	Due on Coupon Account	17000	6477228

<b>Cash on Hand</b> .....				632,567	.....	
Accounts Receivable .....				228,895	.....	
Special Deposits .....				10400	.....	
<b>Cash Resources</b> .....				396,0862	.....	
<b>Less:</b>						
Accounts Payable .....				227,728	.....	
Bills Payable .....				25000	.....	
Due on Coupon Account .....				17000	.....	
<b>Balance Cash Deficit</b> .....				251,6366	.....	
<b>Property Accounts.</b>						
				1911	1912	
Construction during Period .....				424052	297540	
Construction during Month .....				7146704	2740389	
<b>New York and Queens Gas Co.</b>						
<b>Commercial and General Expenses.</b>						
<b>Commercial Administration:</b>						
23A	General Labor .....	21767	.....	.....	.....	
23B	Accounting .....	17767	.....	.....	.....	
23C	Contracts .....	4333	.....	.....	.....	
23D	Collecting .....	16540	.....	.....	.....	
23E	Meter Reading .....	11591	.....	.....	.....	
23F	Supplies and Expenses .....	20182	.....	92180	.....	0453
24	Advertising .....	.....	.....	38	.....	0019
25	Canvassing and Soliciting .....	.....	.....	15692	.....	0077
26	Salaries and Expenses of Officers .....	.....	.....	64583	.....	0318
27	General Office Expense .....	.....	.....	164	.....	0081
27 1/2	Rent .....	.....	.....	138	.....	0068
28	Legal Expense .....	.....	.....	13773	.....	0068
29	Insurance .....	.....	.....	200	.....	0098
30	Amortization .....	.....	.....	65326	.....	0321
31	Accidents and Damages .....	.....	.....	.....	.....	0037
32	Stationery and Printing .....	.....	.....	6215	.....	0030
33	Stable Expense .....	.....	.....	13784	.....	0068
34	Undistributed Adjustments .....	.....	.....	.....	.....	.....
<b>Total</b> .....				333053	.....	1638
<b>Sales.</b>						
Municipal Street Lighting .....				68382	.....	.....
Municipal Buildings .....				16785	.....	.....
Prepaid Gas .....				517836	.....	.....
Commercial Meters .....				1372083	1975086	9714
Rent of Gas Appliances .....				.....	.....	.....
Merchandise and Jobbing .....				.....	.....	.....
Residuals and By-Products .....				.....	75689	0372
<b>Gross Earnings</b> .....				.....	2050775	10086
<b>Less:</b>						
Production Expense .....				672422	.....	.....
Distribution .....				253439	.....	.....
Commercial and General Expense .....				333053	1260914	6202
<b>Deductions:</b>						
				Dr.	Cr.	
				.....	789861	3884
<b>Taxes</b> .....				121033	.....	.....
<b>35</b>				1570	.....	.....

Based on sq  
per M cu. ft



Total	Sales	
.....	.....	1638
Municipal Street Lighting	1,184,600	.....
Municipal Buildings	223,800	.....
Prepaid Gas	5,178,700	.....
Commercial Meters	13,744,800	.....
	20,331,900	197,5086
Rent of Gas Appliances	21,105	.....
Merchandise and Jobbing	53,334	.....
Residuals and By-Products	1250	.....
	.....	75689
Gross Earnings	.....	20,507,75
Less:	.....	10086
Production Expense	.....	.....
Distribution	.....	672,122
Commercial and General Expense	.....	255,139
	.....	333,053
	Dr.	Cr.
Deductions:	.....	789861
Taxes	121033	.....
Uncollectible Bills	1570	.....
Interest Revenues	.....	863
on Unfunded Debt	23067	.....
Bad Debts Collected	.....	220
Written Off	3588	.....
	149858	148775
Gross Profits	.....	0731
Less Fixed Charges	.....	.....
	.....	641086
	.....	3400
Total Net	.....	301086
	1911	192487
	1910	311622

# Cash Accounts and Liabilities.

Cash on Hand	.....	632,567	.....
Accounts Receivable	.....	2288295	.....
Special Deposits	.....	10400	.....
Cash Resources	.....	3960862	.....
Less:	.....	.....	.....
Accounts Payable	.....	2277228	.....
Bills Payable	.....	25000	.....
Due on Coupon Account	.....	17000	6477228
Balance Cash Deficit	.....	.....	2516366
Property Accounts.	.....	.....	.....
	1910	1911	1912
Construction during Month	338792	424052	297540
Construction during Period	4004951	7146704	2740389

## DEBTORS' EXHIBIT A45.

Defts.' Ex. A45. 6 7 20. G. C. S.

*General Report New York and Queens Gas Company.*

Month of Dec. &amp; 12 Mos., 1913.

New York and Queens Gas Co.

2859

## General Report for 12 Mos. &amp; Dec., 1913.

Gas on hand.....	142500 cu. ft.		
Made during.....	271551000 "		
Sent out.....	271464500 "		
On Hand.....	229000		
Municipal Street Lighting.....	11197000 cu. ft.		
Municipal Buildings.....	1926000 "		
Prepaid Gas.....	61359000 "		
Commercial Meters.....	146197300 "	Corrected	
Total Sales.....	220679300 "		
Used at Works.....	756400	S. O.	264244000
Used at Office.....	571200	Un. Ac.	46097500
Over Cons. P. P. Meters.....	26700	Per Cent	1741
Used for Street Light Exhibit.....	185000		
Unaccounted for 18 13, 100 per cent.....	49245900		
Total sent out.....	271464500		
Production Expenses.....			

Amount.

51077300

per M cu. ft.

2	Boiler Fuel	1,525,330 Tons	611827	2648866	6975	1200
5	Gas Oil 1,039,580 Gals.	Oil 35,825,99				
		Rent 468,13				
6	Purification Supplies			3629442	1337	1645
3	Water			133466	0044	0061
				78258	0029	0035
7	Miscellaneous Works Expense			65949	0024	0030
	Total Cost of Materials			6555981	2411	2971
8	Repairs—Works and Station Structures		229996			
9	Power Plant		65968			
0	Gas Apparatus		312864			
1	Works Tools		10634			
				610462	0225	0277
1	Gas Making Labor					
1A	Superintendence		130357			
1B	Boiler		215350			
1C	Generator		235495			
1D	Purifier		136550			
1E	Miscellaneous		115660			
				833412	6306	6377
	Total Production Expense			7999855	2945	3625
	Less Transmission Pumping					
				7799855		3625
	Total Cost in Holder				2945	

#### Distribution of Expenses

2	Transmission Pumping					
3	Superintendence			4670	0002	0002
14	Supplies and Expenses			215462	0079	0098
15	Gas Meter and Installation Work			8826	0003	0004
16	Work on Consumers' Premises			224708	0083	0102
				936979	0345	0424
17	Repairs—Gas Mains		711036			
18	Gas Services		32097			
19	Gas Meters		240241			
20	Distribution Tools		36452			
21	Appliances		107623			
34	Stable Equip.		139886			
22	Street Lamps			1267335	0467	0574
				21226	0009	0011
				2681963	0988	1215

#### Comparison of Sales

Year	1908	1909	1910	1911	1912	1913
Sales	13,105,600	14,837,400	16,859,000	17,831,500	20,331,900	24,950,000
Increase	1,698,400	1,731,800	2,021,600	972,500	2,500,400	4,618,100
Per Cent	14.88	13.21	13.62	5.77	14.02	22.71

#### New York and Queens Gas Co.

#### Commercial and General Expenses

3	Commercial Administration:					
3A	General Labor			344129		
3B	Accounting			243516		
3C	Contracts			626		
3D	Collecting			268429		
3E	Meter Reading			163363		
3F	Supplies and Expenses			151126		
				1233163		
				45142		
				165859		
				719158		

4	Advertising					
5	Canvassing and Soliciting					

Based on sales  
per M cu. ft.

0323

23	Commercial Administration:				
23A	General Labor	344129	.....	.....	.....
23B	Accounting	243516	.....	.....	.....
23C	Contracts	626	.....	.....	.....
23D	Collecting	268429	.....	.....	.....
23E	Meter Reading	163363	.....	.....	.....
23F	Supplies and Expenses	151126	.....	.....	.....
24	Advertising		1233163	.....	0559
25	Canvassing and Soliciting		45142	.....	0020
26	Salaries and Expenses of Officers		165859	.....	0075
27	General Office Expense		712158	.....	0323
27 <sup>1</sup> / <sub>2</sub>	Rent		250546	.....	0114
28	Legal Expense		1706	.....	0077
29	Insurance		1263	.....	0057
30	Amortization		322524	.....	0146
31	Accidents and Damages		773633	.....	0351
32	Stationery and Printing		50468	.....	0023
33	Stable Expense		82358	.....	0037
34	Undistributed Adjustments		195729	.....	0089
			733	.....	0
	Total		4127767	.....	1871
	Sales.				
	Municipal Street Lighting	11,197,000	.....	.....	.....
	Municipal Buildings	1,926,000	.....	.....	.....
	Prepaid Gas	61,359,000	.....	.....	.....
	Commercial Meters	146,147,300	.....	21672501	9821
	Rent of Gas Appliances	449980	.....	.....	.....
	Merchandise and Jobbing	358876	.....	.....	.....
	Residuals and By-Products	3750	.....	812606	0368
	Gross Earnings		.....	22485107	10189
	Less:				
	Production Expense		7999855	.....	.....
	Distribution		2681966	.....	.....
	Commercial and General Expense		4127767	14809588	6711
		Dr.	Cr.		
	Deductions:			7675519	3478
35	Taxes	1183281	.....	.....	.....
36	Uncollectible Bills	53376	.....	.....	.....
37	Interest Revenues		24979	.....	.....
39	on Unfunded Debt	281443	.....	.....	.....
40	Bad Debts Collected		2563	.....	.....
41	Written Off	17522	.....	.....	.....
		1535922	27542	1508380	0684
	Gross Profits		.....	6167139	2794
	Less Fixed Charges		.....	40800	1849
	Total Net	1912	.....	2087139	0945
		1911	.....	.....	.....
		1910	.....	.....	.....
	Cash Accounts and Liabilities.				
	Cash on Hand		.....	1849385	.....
	Accounts Receivable		.....	2041228	.....
	Special Deposits		.....	.....	.....

<b>Cash on Hand</b> .....		1849385	.....
Accounts Receivable .....		2041228	.....
Special Deposits .....		.....	.....
Cash Resources .....		3890613	.....
Less:			
Accounts Payable .....		2505986	.....
Bills Payable .....		25000	.....
Due on Coupon Account .....		17000	.....
Balance Cash Deficit .....		2815373	.....

Property Accounts.

Construction during Month .....	1911	1912	1913
Construction during Period .....	424052	297540	140515
	7146704	2740389	3053368

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New York and Queens Gas Co.

Commercial and General Expenses.

23 Commercial Administration:				Based on sub per M cu. ft.
23A General Labor .....	33831	.....	.....	.....
23B Accounting .....	28350	.....	.....	.....
23C Contracts .....	54	.....	.....	.....
23D Collecting .....	19965	.....	.....	.....
23E Meter Reading .....	19742	.....	.....	.....
23F Supplies and Expenses .....	17548	.....	.....	.....
		121836	.....	0575
24 Advertising .....	.....	6646	.....	0030
25 Canvassing and Soliciting .....	.....	2745	.....	0013
26 Salaries and Expenses of Officers .....	.....	52006	.....	0243
27 General Office Expense .....	.....	439	.....	0202
27½ Rent .....	.....	138	.....	0064
28 Legal Expense .....	.....	100	.....	0046
29 Insurance .....	.....	31998	.....	0147
30 Amortization .....	.....	18891	.....	0087
31 Accidents and Damages .....	.....	.....	.....	.....
32 Stationery and Printing .....	.....	7215	.....	0033
33 Stable Expense .....	.....	12449	.....	0057
34 Undistributed Adjustments .....	.....	733	.....	0003
Total .....	324413	.....	.....	1494

Sales.

Municipal Street Lighting .....	1,230,000	.....	.....
Municipal Buildings .....	217,400	.....	.....
Prepaid Gas .....	6,004,700	.....	.....
Commercial Meters .....	14,261,200	.....	.....
	21,713,300	.....	.....
Rent of Gas Appliances .....	158	.....	.....
Merchandise and Jobbing .....	45337	.....	.....
Residuals and By-Products .....	1250	.....	.....
Gross Earnings .....	.....	.....	.....
	.....	28287	.....
	.....	2082060	.....
	.....	.....	9589
Less:			
Production Expense .....	773717	.....	.....
Distribution .....	264990	.....	.....
Commercial and General Expense .....	324413	.....	.....
	.....	.....	6279
Deductions:	Dr.	Cr.	
	.....	718940	.....
	.....	.....	3310

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Taxes

83281

34	State expense.....	12449	0057
	Undistributed Adjustments .....	733	0003
	Total.....	32443	1494
	Sales.....		
	Municipal Street Lighting .....	70976	.....
	Municipal Buildings .....	16305	.....
	Prepaid Gas .....	60045	.....
	Commercial Meters .....	1422621	2110347
	Rent of Gas Appliances.....	158	.....
	Merchandise and Jobbing.....	43337	.....
	Residuals and By-Products.....	1250	.....
	Gross Earnings .....		2082060
	Less:		9589
	Production Expense .....	773717	.....
	Distribution .....	264990	.....
	Commercial and General Expense.....	324413	.....
		Cr.	718940
	Deductions:		3310
35	Taxes .....	83284	.....
36	Uncollectible Bills .....	3060	.....
37	Interest Revenues .....	7038	.....
39	" on Unfunded Debt.....	32834	.....
40	Bad Debts Collected .....	.....	.....
41	" " Written Off .....	.....	.....
		119175	.....
	Gross Profits .....	7038	0516
	Less Fixed Charges .....	.....	2794
	Total Net .....	301086	606803
		1912	3400
		1911	1565
		1910	1229
	Cash Accounts and Liabilities.....		
	Cash on Hand .....	.....	1849385
	Accounts Receivable .....	.....	2041228
	Bills Payable .....	.....	.....
	Due on Coupon Account.....	.....	3890613
	Special Deposits .....	.....	.....
	Cash Resources .....	.....	.....
	Less:		
	Accounts Payable .....	2505986	.....
	Bills Payable .....	25000	.....
	Due on Coupon Account.....	17000	6705986
	Balance Cash Deficit.....	.....	2813373
	Property Accounts.....		
		1912	1913
	Construction during Month .....	297540	140515
	Construction during Period .....	2740389	3053368

DEFENDANTS' EXHIBIT A46,  
Def'ts' Ex. A46. 6 7/20. G. C. S.  
*Comparative Condensed Balance Sheet.*

Assets.

	Dec. 31, 1913.	December 31, 1912.	Variation.
Fixed Capital as of Dec. 31, 1908.....	140231419	140260599	29180
Fixed Capital Subsequently to Dec. 31, 1908.....	21432965	18350417	3082548
Total .....	161664384	158611016	3053368
Stocks and Bonds of other Companies.....	.....	.....	.....
Cash .....	1879385	1692360	187025
Bills Receivable .....	.....	.....	.....
Accounts Receivable .....	2068954	2458047	389093
Insurance Participation Certificates.....	.....	.....	.....
Material and Supplies.....	1762891	1600843	162048
	167375614	164362266	3013348

Liabilities.

	Dec. 31, 1913.	December 31, 1912.	Variation.
Capital Stock—Common .....	600000	600000	.....
Funded Debt .....	816000	816000	.....
Bonds and Mortgages.....	.....	.....	.....
Bills Payable .....	25000	25000	.....
Accounts Payable .....	4516656	4199609	317047
Consumers' Deposits .....	1990606	1840986	149620
"    Main Contracts .....	1364387	1340435	23952
Insurance Participation Reserve.....	.....	.....	.....
Employees' Insurance Reserve.....	.....	.....	.....
Renewal and Contingency Reserve.....	.....	.....	.....
	5066549 W. R.	.....	W. R. 614290
Accrued Amortization .....	[5070729]†	4452259	[618470]†
	10337416 W. R.	.....	W. R. 1908439
Profit and Loss .....	[10333236]†	8428977	[1904259]†
	167375614	164362266	3013348

†[Figures in brackets erased in copy.]



## DEFENDANTS' EXHIBIT A47.

Def'ts' Ex. A47. 6/7/20. G. C. S.

*Invested in Plant and Property.*

12 Months Ended December, 1913.

	Total investment.	Withdrawals charged against reserve.	Other credits.	Net increase.
Fixed Capital 1908 should show against meters & acct. from which withdrawn & not from 1908 .....		25680	35—	29180
Real Estate .....		.....	.....	.....
Plant .....	95424	.....	.....	95424
General Structures .....	.....	.....	.....	.....
Street Mains .....	1531164	.....	.....	1531164
Services Net .....	527726	.....	.....	527726
Meters .....	464640	.....	.....	464640
" Installation .....	143249	.....	.....	143249
Gas Stoves Rented .....	1914	.....	.....	1914
Tools and Implements .....	65	.....	.....	65
Laboratory Equipment .....	16446	.....	.....	16446
Arc Lamps in Dist. ....	421	.....	.....	421
Water Heaters Rented .....	91	.....	.....	91
Horses, Wagons and Harness.....	75	.....	.....	75
Automobiles and Accessories.....	113350	175683	100	123333
Office Furniture and Fixtures.....	44957	.....	.....	44957
General Store Equipment.....	14675	.....	.....	14675
	<hr/> 3208231	<hr/> 141363	<hr/> 135	<hr/> 3053368
Withdrawals—Plant and Property.....			141363	
—Material and Supplies.....			180	
			<hr/> 159363	
Other Credits. Cash received for horse.....			35—	
" " " auto.....			100	
			<hr/> 135—	



DEFENDANTS' EXHIBIT A18.  
Def'ts' EX. A18. 6-7/20. G. C. W.  
New York & Queens Gas Company.

For 12 Mos., Dec., 1913.

*Cost of Material and Labor in Gas Made.*

	Quantity.	Quantity per M.	Price.	Amount.	Cost per M.
Materials					
Coal used in Generators.....	4077.363	33.63	467	1908205	0703
"    Boilers.....	1525.330	12.58	276	422452	0155
Coke.....	.....	.....	.....	.....	.....
"    Generators.....	.....	.....	.....	.....	.....
"    Boilers.....	.....	.....	.....	.....	.....
Oil Tar used under Boilers.....	.....	.....	.....	.....	.....
Fuel Oil.....	.....	.....	.....	.....	.....
Coal Labor.....	.....	.....	.....	.....	.....
Coke.....	.....	.....	.....	.....	.....
Coal Cartage.....	.....	.....	.....	.....	.....
Coke.....	.....	.....	.....	.....	.....
Coal Demurrage.....	.....	.....	.....	.....	.....
Coke.....	.....	.....	.....	.....	.....
Coal Handling.....	.....	.....	.....	318209	0117
Coke.....	.....	.....	.....	.....	.....
Total Cost of Fuel.....	1039576	3.83	.0344	2648866	0975
Gas Oil.....	.....	.....	.....	3582599	1319
Oxide.....	.....	.....	.....	127195	0047
Lime.....	.....	.....	.....	.....	.....
Water.....	.....	.....	.....	78258	0029
Sundry.....	.....	.....	.....	6271	0002
Total.....	.....	.....	.....	46843	0017

	1900	1901	1902
Water	.....	.....	0029
Sundry	.....	.....	0002
Cartage	.....	.....	6271
Gas Oil Pipe Line Rental	.....	.....	0017
Total Cost of Materials	.....	.....	2389
Less Oil Tar Sold and Used	.....	.....	6490032
Deduct Labor (Residual Expense)	.....	.....	.....
Net Credit for Oil Tar Sold	.....	.....	.....
Spent Oxide Sold	.....	.....	.....
Total Residuals	.....	.....	.....
Net Cost of Materials	.....	.....	2389
Superintendence	.....	.....	0048
Boiler House	.....	.....	215350
Generator House	.....	.....	235495
Purifier House	.....	.....	136550
Miscel.	.....	.....	115630
Total Labor	.....	.....	833412
Total Labor and Material	.....	.....	7323441
Costs of Works and Station Structures	.....	.....	2200996
— Labor	.....	.....	.....
— Material	.....	.....	.....
Furnaces, Boilers and Accessories	.....	.....	.....
— Labor	.....	.....	.....
— Material	.....	.....	.....
Steam Engines	.....	.....	.....
— Labor	.....	.....	.....
— Material	.....	.....	.....
Miscel. Power Plant Equipment	.....	.....	.....
— Labor	.....	.....	.....
— Material	.....	.....	.....
Water Gas Sets and Accessories	.....	.....	.....
— Labor	.....	.....	.....
— Material	.....	.....	.....
Purification Apparatus	.....	.....	.....
— Labor	.....	.....	.....
— Material	.....	.....	.....
Holders	.....	.....	.....
— Labor	.....	.....	.....
— Material	.....	.....	.....
Miscellaneous Equipment	.....	.....	.....
— Labor	.....	.....	.....
— Material	.....	.....	.....
Works Tools	.....	.....	.....
— Labor	.....	.....	.....
— Material	.....	.....	.....
Total Repairs	.....	.....	.....
— Labor	.....	.....	.....
— Material	.....	.....	.....
Use at Works	.....	.....	.....
Storage "Works"	.....	.....	.....
Storage "Distributing Stations"	.....	.....	.....
Total Station Cost	.....	.....	2945

Comp. Ex. A-49. June 7-1920. H. S.

*General Report New York and Queens Gas Company.*

12 Months 12/31, 1911.

New York and Queens Gas Co.

General Report for 12 Months 12/31, 1911.

Gas on hand .....	217100	cu. ft.	
Made during — .....	225840400	"	
Sent out .....	225890600	"	
On Hand .....	166900	"	
Municipal Street Lighting .....		"	
Municipal Buildings .....		"	
Prepaid Gas .....		"	
Commercial Meters .....		"	Corrected
Total Sales .....	184720900		S. O.
Used at Works .....	730000		214468500
Used at Office .....	553300		38119800
Over Cons. P. P. Meters .....	232900		17 77/100
Used for Street Light Exhibit .....	111500		
Unaccounted for 17 50/100 per cent. ....	39542000		
Total sent out .....	225890600		
Production Expenses.			
Based on sales per M cu. ft.			Amount.
Based on make per M cu. ft.			

Generator Fuel	3303.692 Tons	.....	1656406	.....	2009222	.....	1088
Boiler Fuel	1006.882 Tons	0831	1036	.....	2788971	.....	1509
Gas Oil	929657 Gals.	1221	1522	.....	3328	0001	0002
Purification Supplies	.....	0022	0028	.....	56240	0024	0030
Water	.....	0029	0036	.....	43907	0019	0024
Miscellaneous Works Expense	.....	0044	0055	.....	.....	.....	.....

Total Cost of Materials..... 2157 2677 4901668 2170 2653

Repairs—Works and Station Structures	.....	198836	.....	.....	.....	.....	.....
“ Power Plant	.....	51585	.....	.....	.....	.....	.....
“ Gas Apparatus	.....	240649	.....	.....	.....	.....	.....
“ Works Tools	.....	7258	.....	.....	.....	.....	.....

Gas Making Labor:	.....	.....	.....	.....	.....	.....	.....
Superintendence	.....	120450	.....	.....	.....	.....	.....
Boiler	.....	206225	.....	.....	.....	.....	.....
Generator	.....	191515	.....	.....	.....	.....	.....
Purifier	.....	51960	.....	.....	.....	.....	.....
Miscellaneous	.....	148070	.....	.....	.....	.....	.....

Total Production Expense..... 2661 3318 6118216 2709 3312  
Less Transmission Pumping.....  
Total Cost in Holder.....

#### Distribution Expenses.

Transmission Pumping	.....	.....	.....	.....	.....	.....	.....
Superintendence	.....	0068	0080	.....	891	0000	0001
Supplies and Expenses	.....	0017	0021	.....	1932	0087	0104
Gas Meter and Installation Work	.....	0058	0073	.....	14716	0007	0008
Work on Consumers' Premises	.....	.....	.....	.....	150249	0066	0081
Repairs—Gas Mains	.....	.....	.....	.....	723458	0320	0392
“ Gas Services	.....	.....	.....	.....	.....	.....	.....
“ Gas Meters	.....	.....	.....	.....	.....	.....	.....
“ Distribution Tools	.....	.....	.....	.....	.....	.....	.....
“ Appliances	.....	0145	0180	.....	.....	.....	.....
Street Lamps	.....	0052	0065	.....	.....	.....	.....
	.....	0612	0763	.....	.....	.....	.....
	.....	.....	.....	.....	1498030	0663	0811

#### Comparison of Sales.

Year.	1906.	1907.	1908.	1909.	1910.	1911.
Sales	98,346,100	111,982,400	131,398,300	146,496,900	168,664,800	184,720,900
Increase	13,851,800	13,636,300	19,415,900	15,098,600	22,167,900	16,056,100
Per cent	16.39	13.86	17.54	11.49	13.14	9.52

#### New York and Queens Gas Co.

#### Commercial and General Expenses.

#### Commercial Administration:

A General Labor	.....	239742	.....	.....	.....	.....
B Accounting	.....	154340	.....	.....	.....	.....
C Contracts	.....	47983	.....	.....	.....	.....
D Collecting	.....	148222	.....	.....	.....	.....
E Meter Reading	.....	94283	.....	.....	.....	.....
F Supplies and Expenses	.....	77936	.....	.....	.....	.....

#### Advertising

.....	762506	.....	.....	.....	.....	.....
.....	46394	.....	.....	.....	.....	.....
.....	190568	.....	.....	.....	.....	.....

Based on sales  
per M cu. ft.

### Commercial Administration:

A	General Labor .....	2397.42
B	Accounting .....	1543.40
C	Contracts .....	4798.3
D	Collecting .....	148222
E	Meter Reading .....	94283
F	Supplies and Expenses .....	77936
		762596
	Advertising .....	.0521
	Investing and Soliciting .....	.0032
	Salaries and Expenses of Officers .....	.0136
	General Office Expense .....	.0427
	Rent .....	.0159
½	Legal Expense .....	.0118
	Insurance .....	.0099
	Amortization .....	.0064
	Accidents and Damages .....	.0854
	Stationery and Printing .....	.
	Stable Expense .....	.79882
	Undistributed Adjustments .....	167332
	Total .....	377821.8
		2578

## Sales.

Municipal Street Lighting	7,560,790	.....	560,599	.....
Municipal Buildings	2,018,300	.....	151,432	.....
Prepaid Gas	34,375,600	.....	378,043	.....
Commercial Meters	102,571,300 146,496,900	..... .....	1127,9094 15771564	10766
Rent of Gas Appliances	270527	.....	.....	.....
Merchandise and Jobbing	304812	.....	.....	.....
Residuals and By-Products	3820 100854	..... .....	..... 686013	0468
Gross Earnings	.....	.....	1647577	11234

1

Production Expense . . . . .	5124434	
Distribution . . . . .	1112623	
Commercial and General Expense . . . . .	378218	
	<hr/>	
		Cr. 6442302
		<hr/>
		4398

## Deductions:

1	Taxes	469251	
2	Uncollectible Bills	28419	
3	Interest Revenues		37013
4	"    on Unfunded Debt	442623	
5	Bad Debts Collected		8591
6	"    Written Off	19501	
7		959794	
8			914190
9			45604
10			0624

Gross Profits	142,681
Less: Fixed Charges	142,681
Total Net	0

## Cash Accounts and Liabilities.

Cash on Hand.....	726097
<u>In Transit</u> .....	<u>2122263</u>

28	Legal Expense	1726	0159
29	Insurance	145255	0118
30	Amortization	94153	0099
31	Accidents and Damages	1250750	0064
32	Stationery and Printing	79882	0854
33	Stable Expense	167332	0054
34	Undistributed Adjustments		0114
	Total	3778218	2578

Sales.

Municipal Street Lighting	7533700	
Municipal Buildings	2018300	
Prepaid Gas	34373600	
Commercial Meters	102571300	
	146496900	
Rent of Gas Appliances	270527	
Merchandise and Jobbing	304812	
Residuals and By-Products	3820	
	106854	
Gross Earnings		16457577
Less:		11234
Production Expense		
Distribution	5124434	
Commercial and General Expense	1112623	
	3778218	6836

Deductions:

Dr. Cr. 6442302 4398

35	Taxes	469251	
36	Uncollectible Bills	28419	
37	Interest Revenues	37013	
39	" on Unfunded Debt		
40	Bad Debts Collected	8591	
41	" Written Off		
		914190	0624

Gross Profits	5528112	3774
Less Fixed Charges	37500	2559
Total Net	1778112	1215
1908		
Less	7544	
	1770568	

Cash Accounts and Liabilities.

Cash on Hand	726097	
Accounts Receivable	2122263	
Special Deposits	1258319	
Cash Resources	4106679	
Less:		
Accounts Payable		
Bills Payable	1644107	
Due on Coupon Account	60000	
	9206607	
Balance Cash Resources	5099928	

Property Accounts.

Construction during Month	133557	
Construction during Period	3588022	



## DEFENDANTS' EXHIBIT A50.

Comp. Ex. A50. June 7-1920. H. S.

*General Report New York and Queens Gas Company, Month of — 12 Months, 12/31, 1919.*

2870

## New York and Queens Gas Co.

*General Report for 12 Months, 12/31, 1919.*

Gas on hand .....	103000 cu. ft.			
Made during — .....	210264500 "			
Sent out .....	210150400 "			
On Hand .....	217100 "			
Municipal Street Lighting .....	7948600 cu. ft.			
Municipal Buildings .....	1961700 "			
Prepaid Gas .....	41107500 "			
Commercial Meters .....	117647000 "	Corrected		
Total Sales .....	168664800			
Used at Works .....	813900	S. O.	209769300	
Used at Office .....	581100	Un. Ac.	39287400	
Over Cons. P. P. Meters .....	318400	Per Cent.	18.73	
Used for Street Light Exhibit .....	103700			
Unaccounted for 18.88 per cent. ....	39668500			
Total sent out .....	210150400			
Production Expenses.				
4 Generator Fuel .....	3070,336 Tons.	Amount.		Based on sale per M cu. ft.
2 Boiler Fuel .....	709,946 Tons.	1746730	0831	1036
	955 407 Cals.	2566491	1221	1522

2	Boiler Fuel .....	709,946 Tons.....	197666	1746730	0831	1036
5	Gas Oil .....	855,497 Gals.....		2566491	1221	1522
6	Purification Supplies .....			46541	0022	0028
3	Water .....			61106	0029	0036
7	Miscellaneous Works Expense.....			92643	0044	0055
	Total Cost of Materials.....			4513511	2147	2677
8	Repairs—Works and Station Structures.....					
9	“ Power Plant .....					
10	“ Gas Apparatus .....					
11	“ Works Tools .....			368268	0175	0218
1	Gas Making Labor:					
1A	Superintendence .....					
1B	Boiler .....					
1C	Generator .....					
1D	Purifier .....					
1E	Miscellaneous .....			713678	0339	0423
	Total Production Expense.....					
	Less Transmission Pumping.....					
	Total Cost in Holder.....			5595457	2661	3318

#### Distribution Expenses.

12	Transmission Pumping .....			796	0000	0000
13	Superintendence .....			135043	0064	0080
14	Supplies and Expenses .....			35201	0017	0021
15	Gas Meter and Installation Work .....			122973	0058	0073
16	Work on Consumers' Premises .....			579371	0276	0344
17	Repairs—Gas Mains .....					
18	“ Gas Services .....					
19	“ Gas Meters .....					
20	“ Distribution Tools .....					
21	“ Appliances .....			304006	0145	0180
22	Street Lamps .....			110282	0052	0065
				1287672	0612	0763

#### Comparison of Sales.

Year.	1905.	1906.	1907.	1908.	1909.	1910.
Sales .....	84,494,300	98,346,100	111,982,400	131,398,300	146,496,900	168,664,800
Increase .....	6,943,800	13,851,800	13,636,300	19,415,900	15,098,600	22,167,900
Per Cent .....	8.95	16.39	13.86	17.34	11.49	13.1

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New York and Queens Gas Co.

#### Commercial and General Expenses.

##### 23 Commercial Administration:

23A	General Labor .....	260954				
23B	Accounting .....	154833				
23C	Contracts .....	52167				
23D	Collecting .....	168712				
23E	Meter Reading .....	98640				
23F	Supplies and Expenses .....	99990				
24	Advertising .....					
25	Canvassing and Soliciting .....					
26	Salaries and Expenses of Officers.....					
27	General Office Expense .....					
27½	Rent .....					
28	Legal Expense .....					
29	Insurance .....					
30	Amortization .....					
31	Accidents and Damages .....					
32	Stationery and Printing .....					
33	Stable Expense .....					
34	Undistributed Adjustments .....					

Total

4147158

2453

Based on sale  
per M cu. ft.





## DEPENDANTS' EXHIBIT A51

Comp. Ex. A51. June 7-1920. H. S.

## General Report New York and Queens Gas Company.

12 Months 12/31, 1909.

## New York and Queens Gas Co.

General Report for 12 Months 12/31, 1909.

Gas on hand .....	98600 cu. ft.	
Made during — .....	174653100 "	
Sent out .....	174648700 "	
On Hand .....	103000 "	
Municipal Street Lighting .....	7533700 cu. ft.	
Municipal Buildings .....	2018300 "	
Prepaid Gas .....	34373600 "	
Commercial Meters .....	102571300 "	Corrected
Total Sales .....	146496900 "	
Used at Works .....	546900 "	S. O.
Used at Office .....	511100 "	Un. Ac.
Over Cons. P. P. Meters .....	427700 "	Per Cent.
Used for Street Light Exhibit .....	69600 "	
Unaccounted for 15.23 per cent. ....	26596500 "	
Total sent out .....	174648700 "	

173971100  
35928900  
2065

## Production Expenses.

	Amount.	Based on make per M cu. ft.	Based on sale per M cu. ft.
4 Generator Fuel .....	1536464		
2 Boiler Fuel .....	393491	1105	1317
5 Gas Oil .....	709825 Gals.	1219	1454
6 Purification Supplies .....		0019	0023
3 Water .....		0030	0036
7 Miscellaneous Works Expense .....		0037	0044
Total Cost of Materials .....	4209923	2410	2874
8 Repairs—Works and Station Structures .....	57585		
9 " Power Plant .....	40013		
10 " Gas Apparatus .....	167389		
11 " Works Tools .....	2555	0153	0182
1 Gas Making Labor:			
1A Superintendence .....	1100		
1B Boiler .....	185565		
1C Generator .....	207214		
1D Purifier .....	62602		
1E Miscellaneous .....	81588	0370	0442

2 Boiler Fuel.....		1335,549 Tons.....	583491	1929953	1165	1317
5	Gas Oil .....	70925 Gals.....	.....	2130120	1219	1454
6	Purification Supplies .....	.....	.....	33343	0019	0023
3	Water .....	.....	.....	52618	0030	0036
7	Miscellaneous Works Expense.....	.....	.....	63887	0037	0044
8	Total Cost of Materials.....	.....	.....	4209923	2410	2874
9	Repairs—Works and Station Structures.....	.....	57585	.....	.....	.....
10	“ Power Plant .....	.....	40013	.....	.....	.....
11	“ Gas Apparatus .....	.....	167389	.....	.....	.....
11	“ Works Tools .....	.....	2555	267542	0153	0182
1	Gas Making Labor:					
1A	Superintendence .....	.....	1100	.....	.....	.....
1B	Boiler .....	.....	185565	.....	.....	.....
1C	Generator .....	.....	207214	.....	.....	.....
1D	Purifier .....	.....	62602	.....	.....	.....
1E	Miscellaneous .....	.....	81588	640969	0370	0442
	Total Production Expense.....	.....	.....	.....	.....	.....
	Less Transmission Pumping.....	.....	.....	.....	.....	.....
	Total Cost in Holder.....	.....	.....	5124434	2933	3498
	Distribution Expenses.					
12	Transmission Pumping .....	.....	.....	1	.....	.....
13	Superintendence .....	.....	.....	166982	.....	0114
14	Supplies and Expenses .....	.....	.....	16927	.....	0011
15	Gas Meter and Installation Work.....	.....	.....	123162	.....	0084
16	Work on Consumers' Premises.....	.....	.....	517840	.....	0354
17	Repairs—Gas Mains .....	.....	16544	.....	.....	.....
18	“ Gas Services .....	.....	11607	.....	.....	.....
19	“ Gas Meters .....	.....	178696	.....	.....	.....
20	“ Distribution Tools .....	.....	23712	.....	.....	.....
21	“ Appliances .....	.....	8271	238830	.....	0163
22	Street Lamps .....	.....	.....	49082	.....	0034
	.....	.....	.....	1112623	.....	0760
Comparison of Sales.						
	Year.	1905.	1906.	1907.	1908.	1909.
Sales .....	.....	77,550,500	84,494,300	111,982,400	131,398,300	146,496,900
Increase .....	.....	.....	6,943,800	13,636,300	19,415,900	15,098,600
Per Cent .....	.....	.....	8.95	16.39	17.34	11.4
2874	New York and Queens Gas Co.					
	Commercial and General Expenses.					
23	Commercial Administration:					
23A	General Labor .....	.....	282855	.....	.....	.....
23B	Accounting .....	.....	180267	.....	.....	.....
23C	Contracts .....	.....	59933	.....	.....	.....
23D	Collecting .....	.....	192154	.....	.....	.....
23E	Meter Reading .....	.....	116598	.....	.....	.....
23F	Supplies and Expenses .....	0495	125851	957658	.....	0518
24	Advertising .....	0021	.....	41202	.....	0023
25	Canvassing and Soliciting.....	0122	.....	183422	.....	0099
26	Salaries and Expenses of Officers.....	0423	.....	733770	.....	0399
27	General Office Expense.....	0111	.....	144337	.....	0078
27½	Rent .....	0092	.....	1720	.....	0093
28	Legal Expense .....	0088	.....	126204	.....	0068
29	Insurance .....	0073	.....	1400	.....	0076
30	Amortization .....	0801	.....	1383894	.....	0749
31	Accidents and Damages.....	.....	.....	40	.....	0002
32	Stationery and Printing .....	0052	.....	91865	.....	0050
33	Stable Expense .....	0180	.....	370163	.....	0200
34	Undistributed Adjustments .....	.....	.....	.....	.....	.....
	Total .....	2458	.....	4350655	.....	2355
	Sales.					

Based on sold  
per M cu. ft

## Commercial and General Services.

Based on sales  
per M cu. ft.

Commercial Administration:	
General Labor	282855
Accounting	180267
Contracts	59933
Collecting	192154
Meter Reading	116598
Supplies and Expenses	125851
Advertising	0023
Canvassing and Soliciting	183422
Salaries and Expenses of Officers	735770
General Office Expense	144537
Rent	1720
Legal Expense	126204
Insurance	1400
Amortization	1383894
Accidents and Damages	40
Stationery and Printing	91865
Stable Expense	370103
Undistributed Adjustments	
Total	4350655
	2355

Sales.		
Municipal Street Lighting	9,327,000	690,204
Municipal Buildings	1,976,200	148,245
Prepaid Gas	47,574,400	476,007 1
Commercial Meters	125,843,300	1,032,7
	184,720,900	125,8904 S
Rent of Gas Appliances		
Merchandise and Jobbing		362,119
Residuals and By-Products		426,024
Deficiency Contracts		7995
	65,10	6171
Gross Earnings	1,0837	189,89577
Less:		
Production Expense		611,8216
Distribution		149,80650
Commercial and General Expense	6539	435,06555
		119,63901
		6478
		10280

Deductions:	4298	Dr.	Cr.	7022976	3802
Taxes	.....	978361	.....	.....	.....
Uncollectible Bills	.....	28401	.....	.....	.....
Interest Revenues	.....	.....	30035	.....	.....
" on Unfunded Debt	.....	103567	.....	.....	.....
Bad Debts Collected	.....	.....	1122	.....	.....
" Written Off	.....	20060	.....	.....	.....
	0382	1130380	31157	1099232	0595
Gross Profits	3916	.....	.....	5923744	3207
Less Fixed Charges	2415	.....	.....	40800	2209
Total Net	1501	.....	.....	1843744	0998
1910	.....	2528607	.....	.....	.....
1909	.....	1770568	.....	.....	.....

Cash Accounts and Liabilities.		
Cash on Hand	.....	980011
Accounts Receivable	.....	2011011
Special Deposits	.....	846520
	<hr/>	
Cash Resources	.....	3837542
Less:		
Accounts Payable	.....	2459333
Bills Payable	.....	20000
Due on Coupon Account	.....	17000
	<hr/>	
Balance Cash Resources	.....	2321791
		Deficit

Comp's Ex. A52. June 1, 1920. H. S.

New York and Queens Gas Company.

*Cubic Feet of Gas Made, Sent Out, and Unaccounted for Month of December, 1919 and 1918.*

	1919.	1918.	Variation.	Per ct.
On hand 1st day of the Month.....	1,041,000	1,039,000	2,000	†
Made—(Corrected).....	43,600,000	32,845,000	10,755,000	32.74
Total.....	44,641,000	33,884,000	10,757,000	31.74
Less on hand last day of the month.....	1,106,000	1,110,000	4,000	.36
Recorded Send out.....	43,535,000	32,774,000	10,761,000	32.83
Received from — Co. at Meters.....	.....	.....	.....	.....
“ “ — Co. “.....	.....	.....	.....	.....
“ “ — Co. at Station.....	.....	.....	.....	.....
“ “ — Co. “.....	.....	.....	.....	.....
Total.....	.....	.....	.....	.....
Less Gas Manufactured for — Co.....	.....	.....	.....	.....
“ “ — Co.....	.....	.....	.....	.....
Total.....	.....	.....	.....	.....
Net Total to be accounted for.....	43,535,000	32,774,000	10,761,000	32.83
Total Sales.....	33,082,900	30,828,200	2,254,700	7.31
Used by Company.....	193,300	190,300	3,000	1.57
Total Accounted for.....	33,276,200	31,018,500	2,257,700	7.27
Unaccounted for.....	10,258,800	1,755,500	8,503,300	484.38
“ Per Cent.....	23.56	5.35	18.21	.....
Ratio of Sales to Total to be accounted for.....	75.99	94.65	18.07	.....
Send Out Nominal Month (Incl. Gas Transferred).....	40,813,000	31,018,500  *	19,794,500  *	[31.57]*
Unaccounted for Nominal Month.....	7,536,800	581,500	6,955,300	1,196.09
“ “ Per Cent.....	18.46	1.84	16.62	.....
Ratio of Sales to Nominal Send Out.....	81.05	[99.38]  *	[18.33]  *	.....
12 Months Ended December 31st, 1919 and 1918.				
	12 mos. 1919.	12 mos. 1918.	Variation.	Per ct.
On hand January 1st, 1917.....	1,110,000	617,000	493,000	79.90
Made—(Corrected).....	380,086,000	358,757,000	21,329,000	5.94
Total.....	381,196,000	359,374,000	21,822,000	6.07



	12 Months Ended December 31st, 1919 and 1918.	
	12 mos. 1919.	12 mos. 1918.
Unaccounted for.....	192,000,000	192,000,000
" Per Cent.....	23.56	5.35
Ratio of Sales to Total to be accounted for.....	75.99	94.06
Send Out Nominal Month (Incl. Gas Transferred).....	40,813,000	[31,018,500]*
Unaccounted for Nominal Month.....	7,536,800	581,500
" Per Cent.....	18.46	1.84
Ratio of Sales to Nominal Send Out.....	81.05	[99.38]*
" Per Cent.....		[18.33]*
" Variation.....		[9,794,500]*
" Per ct.....		1,196.09
On hand January 1st, 1917.....	1,110,000	617,000
Made—(Corrected).....	380,080,000	358,757,000
Total.....	381,190,000	359,374,000
Less on hand end of Current Month.....	1,106,000	1,110,000
Recorded Send Out.....	380,090,000	358,264,000
Received from — Co. at Meters.....		
" — Co. " ".....		
" — Co. at Station.....		
" — Co. " ".....		
Total.....		
Less Gas Manufactured for — Co.....		
" — Co.....		
Net Total to be Accounted for.....	380,090,000	358,264,000
Total Sales.....	336,241,400	327,585,600
Used by Company.....	1,933,300	1,762,500
Total Accounted for.....	338,174,700	329,348,100
Unaccounted for.....	41,915,300	28,915,900
" Per Cent.....	11.02	8.07
Ratio of Sales to Total to be accounted for.....	88.46	91.43
Send Out—Nominal period—(Incl. Gas Transferred).....	37,404,000	[35,825,500]*
Unaccounted for—Nominal period.....	35,871,300	29,058,900
" Per Cent.....	9.59	8.12
Ratio of Sales to Nominal Send Out.....	89.89	[91.55]*
" Variation.....		15,639,000
" Per ct.....		4.36
" Variation.....		6,812,400
" Per ct.....		23.44
" Variation.....		1.47
" Per ct.....		1.51

## Miscellaneous.

	Month of December, 1919 and 1918.	
	1919.	1918.
Period covered by Bills rendered.....	Nov. 15 to Dec. 16	12 mos. ended Dec. 31st, 1919 and 1918.
Number of Days covered by Bills rendered.....	31	365
Ratio of Day Output to Total.....	48.58	55.68
Ratio of Night Output to Total.....	51.42	44.32
" Variation.....		366
" Per ct.....		54.97
" Variation.....		45.03

[\*Figures in brackets erased in copy.]  
[†Blotting in copy.]

## Annual Report of New York &amp; Queens Gas Company to the Public Service Commission

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## 330. MISCELLANEOUS I

Give hereunder the details of the securities and other property held at any time during such investments are subject to pledge, mortgage, or other lien or restriction, or are held Group the investments into--

(A) Free investments.

Line No.	Class No.	Name of Issuing Company and Security or of Other Things in which Investment is Made	Nominal date of issue of security	Date of maturity of security	Interest or contractual dividends (if any)	
					Rate % per annum	Dates due
1	a	Fire Ins. Participation Certs.	1/1/14		3	
2	a	" " " "	1/1/15		3	
3	a	" " " "	1/1/16		3	
4	a	" " " "	1/1/17		3	
5	a	" " " "	1/1/18		3	
6	a	" " " "	1/1/19		3	





*Plaintiff's Exhibit A 54*

New York, for the year ended December 31, 1918

(as defined in the Uniform System of Accounts), whether

.....

Actual money cost to respondent	Amount at which carried on respondent's books at close of year	Income accrued to respondent during year	Income received during year
---------------------------------------	--	---	--------------------------------------

\$84.85

263 --

326.33

369.37

410.20

\$43.61

\$43.61

.....

EXHIBIT A BB -- Concluded  
Annual Report of New York & Queens Gas Company to the Public Service Commission for the  
First District, State of New York, for the year ended December 31, 1917

PAGE 55

5703. DETAIL OF GAS MANUFACTURING EXPENSES AT EACH STATION

Show hereunder the various items of expense incurred in the manufacture of gas during the year ..., classified in accordance with the Uniform System of Accounts, together with the average cost per M cu.ft. made.

From the total manufacturing expenses (line 29) there should be made a deduction for the value of residuals produced (for use or sale), diminished by the special expense involved in preparing for market, selling and delivering (Account No. 837a-d).  
All credit entries in this schedule should be made in red ink.

Line No.	Title of Account	Total Manufacturing Expense	Cr. per M cu.ft. made
1	Works superintendence (601a)	\$2,340.87	00.75
2	Boiler house labor (601b)	3,713.74	01.18
3	Retort house labor (601c)		
4	Generator house labor (601d)	5,638.94	01.80
5	Purifier house labor (601e)	519.04	00.17
6	Miscellaneous labor at works (601f)	345.28	00.11
7	Gas making labor (601)	\$12,557.87	04.01
8	Boiler fuel (602)	10,375.65	03.32
	" " Water gas tar	114.40	00.03
9	Water (603)		
10	Fuel under retorts (604a)	32,914.39	10.51
11	Coal carbonized (604b)	69,473.50	22.20
12	Coal gas enricher (605)	1,364.50	00.44
13	Generator fuel (606)	2,213.16	00.71
14	Water gas oil (607)	1,208.15	00.39
15	Purification supplies (608)	2,025.77	00.65
16	Miscellaneous works expense (609)		
17	Repairs at works and station structures (610)		
18	Repairs of furnaces, boilers, etc. (608)		
19	Repairs of steam engines (609)		
20	Repairs of gas engines (611a)		
21	Repairs of misc. power plant equip. (613)		
22	Repairs of bunches and retorts (611)	4,823.91	01.54
23	Repairs of water gas sets and access's (611a)		
24	Repairs of purification apparatus (612)		
25	Repairs of holders (613)		
26	Repairs of miscellaneous equipment (614)		
27	Repairs of works tools (615)	241.84	00.07
28	Gas storage (616)		
29	Total of foregoing	\$137,313.14	43.67
30	Residuals produced--Cr.--	59.49	00.02
31	Net cost of gas in holder	\$137,253.65	43.65
32	Cubic feet of gas manufactured	313,000.000 [in panel]	
33	Net cost (cents per M cu.ft. made) of--		
34	Gas making labor (601)	\$12,557.87	04.01
35	Boiler fuel (602)	10,375.65	03.32
36	Gas coal (604)		
37	Generator fuel (606)	32,914.39	10.51
38	Gas oil (605, 607)	69,473.50	22.20
39	Other supplies, etc. (603, 608, 609, 616)	3,692.06	01.18
40	Repairs at works (lines 17-27)	8,299.67	02.55
41	Total	\$137,313.14	43.67
42	Residuals produced--Cr--	59.49	00.02
43	Total net cost (line 31)	\$137,253.65	43.65

EXHIBIT A 56--Continued  
Annual Report of New York & Queens Gas Company to the Public Service Commission for the  
First District, State of New York, for the year ended December 31, 1916

PAGE 55

5708. DETAIL OF GAS MANUFACTURING EXPENSES AT EACH PLANT  
Show hereunder the various items of expense incurred in the manufacture of gas during  
the year ..., classified in accordance with the Uniform System of Accounts, together with  
the average cost per M cu.ft. made.

From the total manufacturing expenses (line 29) there should be made a deduction for  
the value of residuals produced (for use or sale), diminished by the special expense in-  
volved in preparing for market, selling and delivering (Account No. 637a-d).

All credit entries in this schedule should be made in red ink.

Line No.	Title of Account	expense	total manufacturing	cts. per M
1	Works superintendence (601a)	\$1,641.39		00.56
2	Boiler house labor (601b)	4,286.68		01.50
3	Retort house labor (601c)			
4	Generator house labor (601d)	3,953.67		01.39
5	Purifier house labor (601e)	536.64		00.19
6	Miscellaneous labor at works (601f)	1,220.98		00.43
7	Gas making labor (601)	\$11,639.36		04.09
8	Boiler fuel (602)	8,816.80		03.10
9	" " Water gas tar	675.60		00.24
10	Water (603)			
11	Fuel under retorts (604a)			
12	Coal carbonized (604b)	27,092.46		09.51
13	Coal gas enricher (605)	39,061.14		13.72
14	Generator fuel (606)	1,656.82		00.56
15	Water gas oil (607)	1,176.41		00.41
16	Purification supplies (608)	984.19		00.34
17	Miscellaneous works expense (609)			
18	Repairs at works and station structures (610)			
19	Repairs of furnaces, boilers, etc. (608)	1,590.76		00.56
20	Repairs of steam engines (611b)			
21	Repairs of misc. power plant equip. (613)			
22	Repairs of breeches and retorts (611)			
23	Repairs of water gas sets and accessories (611a)			
24	Repairs of purification apparatus (612)	4,328.86		01.52
25	Repairs of holders (613)			
26	Repairs of miscellaneous equipment (614)			
27	Repairs of works tools (615)	229.53		00.08
28	Gas storage (616)			
29	Total of foregoing	\$97,251.93		34.15
30	Residuals produced--Cr--	36 -		00.01
31	Net cost of gas in holder	\$97,215.93		34.14
32	Cubic feet of gas manufactured	284,713 M		
33	Weight (costs per M cu.ft. made) of--			
34	Gas making labor (601)	\$11,639.36		04.09
35	Boiler fuel (602)	8,816.80		03.10
36	Gas coal (604)			
37	Generator fuel (606)	27,092.46		09.51
38	Gas oil (605, 607)	39,061.14		13.72
39	Other supplies, etc. (603, 608, 609, 616)	3,508.83		01.23
40	Repairs at works (lines 17-27)	7,133.34		92.50
41	Total	\$97,251.93		34.15
42	Residuals produced--Cr	36 -		00.01
43	Total net cost (line 31)	\$97,215.93		34.14

EXHIBIT A 56

Annual Report of New York & Queens Gas Company to the Public Service Commission for the First District

PAGE 28

330. MISCELLANEOUS INVESTMENTS (300)

Give hereunder the details of the securities and other property held at any time during the year as investments such investments are subject to pledge, mortgage, or other lien or restriction, or are held unpledged and free. Group the investments into—

(A) Free investments,

Line No.	Class No.	Name of Issuing Company and Security or of Other Things in which Investment is Made	Nominal date of issue of security	Date of maturity of security	Interest or contractual dividends (if any)		Par value of same held at close of year
					Rate % per annum	Dates due	
1	a	Fire Ins. Participation Cert's	1-1-14		3		\$84.6
2	a	" " "	1-1-15		3		263.0
3	a	" " "	2-17-16		3		326.3

# Defendants Exhibit A-56

EXHIBIT A 56

the Public Service Commission for the First District, State of New York, for the year ended December 31, 1916

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## 330. MISCELLANEOUS INVESTMENTS (300)

property held at any time during the year as investments (as defined in the Uniform System of Accounts), whether  
lien or restriction, or are held unpledged and free.

Date of maturity of security	Interest or contractual dividends (if any)		Par value of amount held at close of year	Date of acquisition by respondent	Actual money cost to respondent	Amount at which carried on respondent's books at close of year	Income accrued to respondent during year	Income received during year
	Rate % per annum	Dates due						
	3		\$84.85	3/11/14	o	\$84.85	\$2.55	} \$30.66
	3		263.00	2/28/15	o	263.00	7.89	
	3		326.33	3/10/16	o	326.33	9.79	

2883

2

EXHIBIT A 57

Annual Report of New York & Queens Gas Company to the Public Service Commission for the First Dist

PAGE 28

330. MISCELLANEOUS INVESTMENTS (300)

Give hereunder the details of the securities and other property held at any time during the year as investments such investments are subject to pledge, mortgage, or other lien or restriction, or are held unpledged and free Group the investments into—

(A) Free investments.

Line No.	Class No.	Name of Issuing Company and Security or of Other Things in which Investment is Made	Nominal date of issue of security	Date of maturity of security	Interest or contractual dividends (if any)		Par of \$ at c of y
					Rate % per annum	Dates due	
1	a	Fire Ins. Participation Certs.	1-1-14		3%		\$84
2	a	" " "	1-1-15		"		263



*Expenditure Exhibit A 57*

Annual Report of New York & Queens Gas Company to the Public Service Commission for the First District, State of New York, for the year ended December 31, 1915  
PAGE 55

570B. GAS PRODUCTION EXPENSES

Show hereunder the various items of expense incurred in the manufacture of gas during the year...., classified in accordance with the Uniform System of Accounts, together with the average cost per M cu.ft. made.

From the total production expenses (line 29) there should be made a deduction for residuals produced, at a fairly estimated cost of manufacture based upon a consideration of average selling price less the special expense involved in preparing for market, selling and delivering.

All credit entries in this schedule should be in red ink.

Line No.	Title of Account	Total mfg. cost of water gas	Cts. per M cu.ft. made
1	Works superintendence (601a)	\$1,303.57	00.45
2	Boiler house labor (601b)	3,004.36	01.04
3	Retort house labor (601c)		
4	Generator house labor (601d)	2,792.95	00.97
5	Purifier house labor (601e)	408.50	00.14
6	Miscellaneous labor at works (601f)	1,453.92	00.50
7	Gas making labor (601)	\$8,962.40	03.10
8	Boiler fuel (602)	7,863.28	02.73
9	Water (603)	663.90	00.23
10	Fuel under retorts (604a)		
11	Coal carbonized (604b)		
12	Coal gas enricher (605)		
13	Generator fuel (606)	24,029.40	08.31
14	Water gas oil (607)	37,843.98	13.08
15	Purification supplies (608)	1,560.01	00.55
16	Miscellaneous works expense (609)	698.75	00.24
17	Repairs of works and station structures (610)	2,477.57	00.85
18	Repairs of furnaces, boilers, etc. (508)		
19	Repairs of steam engines (509)	549.92	00.19
20	Repairs of gas engines (511b)		
21	Repairs of miscel. power plant equip. (513)		
22	Repairs of bonches and retorts (511)		
23	Repairs of water gas sets and acces's (511a)		
24	Repairs of purification apparatus (612)	3,099.72	01.07
25	Repairs of holders (613)		
26	Repairs of miscellaneous equipment (614)		
27	Repairs of works tools (615)	193.62	00.07
28	Gas storage (616)		
29	Total of foregoing	\$67,982.56	30.42
30	Residuals produced--Cr.		
31	Net cost of gas in holder	\$67,982.56	
32	Cubic feet of gas manufactured	289,162,000	
33	Unit cost (cents per M cu.ft. made) of:		
34	Gas making labor (601)	\$8,962.40	03.10
35	Boiler fuel (602)	7,863.28	02.73
36	Gas coal (604)		
37	Generator fuel (606)	24,029.40	08.31
38	Gas oil (605, 607)	37,843.98	13.08
39	Other supplies, etc. (603, 608, 609, 616)	2,942.67	01.02
40	Repairs at works (lines 17-27)	6,320.63	02.18
41	Residuals produced--Cr.		
42	Total net cost (line 31)	\$67,982.56	30.42

EXHIBIT A 58--Concluded  
Annual Report of New York & Queens Gas Company to the Public Service Commission for the  
First District, State of New York, for the year ended December 31, 1914

PAGE 55

570B. GAS PRODUCTION EXPENSES  
Show hereunder the various items of expense incurred in the manufacture of gas/the  
year 1914, classified in accordance with the Uniform System of Accounts, together with  
the average cost per M cu.ft. made.

Residuals produced in connection with the respondent's gas operations should be  
credited to production expenses at a fairly estimated cost of manufacture through the  
account "Residuals produced--Cr." The estimated cost of manufacture should be deter-  
mined upon a consideration of average selling price less expense involved in preparing  
for market, selling and delivering. Residuals put in store should be charged to  
"Materials and Supplies" at such estimated cost, and when later sold should be charged  
over to "Cost of manufacturing residuals sold" in General and Miscellaneous Operating  
Expenses (see p. 57, line 15).

All credit entries in this schedule should be made in red ink.

Line No.	Title of Account	Total mfg. cost of water gas
1	Works superintendence (601a)	\$1,303.57
2	Boiler house labor (601b)	2,448.26
3	Retort house labor (601c)	0
4	Generator house labor (601d)	2,834.64
5	Purifier house labor (601e)	726.99
6	Miscellaneous labor at works (601f)	1,457.68
7	Gas making labor (601)	\$8,771.14
8	Boiler fuel (602)	6,198.51
9	Water (603)	647.70
10	Fuel under retorts (604a)	0
11	Coal carbonized (604b)	0
12	Coal gas enricher (605)	22,965.43
13	Generator fuel (606)	44,620.62
14	Water gas oil (607)	1,059.48
15	Purification supplies (608)	700.55
16	Miscellaneous works expense (609)	2,538.82
17	Repairs of works and station structures (610)	1,425.43
18	Repairs of furnaces, boilers, etc. (508)	
19	Repairs of steam engines (509)	
20	Repairs of gas engines (511b)	
21	Repairs of miscel. power plant equip. (513)	
22	Repairs of benches and retorts (511)	
23	Repairs of water gas sets and acces's (511a)	
24	Repairs of purification apparatus (612)	2,348.00
25	Repairs of holders (613)	
26	Repairs of miscellaneous equipment (614)	95.44
27	Repairs of works tools (615)	
28	Gas storage (616)	
29	Total of foregoing	\$91,371.12
30	Residuals produced--Cr.	
31	Net cost to manufacture	\$91,371.12
32	Cubic feet of gas manufactured	283,457.000
33	Cost per M cu.ft. made of:	
34	Gas making labor (601)	\$8,771.14
35	Boiler fuel (602)	6,198.51
36	Gas coal (604)	0
37	Generator fuel (606)	22,965.43
38	Gas oil (605, 607)	44,620.62
39	Other supplies, etc. (603, 608, 609, 616)	2,407.73
40	Repairs at works	6,407.69
41	Residuals produced--Cr	91,371.12
42	Total net cost --line 31	

Annual Report of New York & Queens Gas Company to the Public Service Commission for the First District, State of New York, for the year ended December 31, 1913

EXHIBIT A 59

PAGE 55

570B. GAS PRODUCTION EXPENSES

Show hereunder the various items of expense incurred in the manufacture of gas/the year 1913, classified in accordance with the Uniform System of Accounts, together with the average cost per M cu.ft. made.

Residuals produced in connection with the respondent's gas operations should be credited to production expenses at a fairly estimated cost of manufacture through the account "Residuals produced--Cr." The estimated cost of manufacture should be determined upon a consideration of average selling price less expense involved in preparing for market, selling and delivering. Residuals put in store should be charged to "Materials and Supplies" at such estimated cost, and when later sold should be charged over to "Cost of manufacturing residuals sold" in General and Miscellaneous Operating Expenses (see p. 57, line 15).

All credit entries in this schedule should be made in red ink.

Line No.	Title of Account	Total mfg. cost of value made	Cts. per M cu.ft. made
1	Works superintendence (601a)	\$1,303.57	00.48
2	Boiler house labor (601b)	2,153.50	00.79
3	Retort house labor (601c)	0	
4	Generator house labor (601d)	2,354.95	00.97
5	Purifier house labor (601e)	1,365.50	00.50
6	Miscellaneous labor at works (601f)	1,156.60	00.43
7	Gas making labor (601)	\$8,334.12	03.07
8	Boiler fuel (602)	5,118.27	01.68
9	Water (603)	782.58	00.29
10	Fuel under retorts (604a)	0	
11	Coal carbonized (604b)	0	
12	Coal gas enricher (605)	0	
13	Generator fuel (606)	21,370.39	07.87
14	Water gas oil (607)	36,294.42	13.37
15	Purification supplies (608)	1,334.66	00.49
16	Miscellaneous works expense (609)	659.49	00.24
17	Repairs of works and station structures (610)	2,209.96	00.51
18	Repairs of furnaces, boilers, etc. (608)	659.69	00.24
19	Repairs of steam engines (609)		
20	Repairs of gas engines (611b)		
21	Repairs of miscel. power plant equip. (613)		
22	Repairs of bunches and retorts (611)		
23	Repairs of water gas sets and accessories (611a)		
24	Repairs of purification apparatus (612)		
25	Repairs of holders (613)		
26	Repairs of miscellaneous equipment (614)		
27	Repairs of works tools (615)		
28	Gas storage (616)	3,129.64	01.15
29	Total of foregoing	106.34	00.04
30	Residuals produced--Cr.	\$79,998.55	29.45
31	Net cost to manufacture	\$79,998.55	29.45
32	Cubic feet of gas manufactured	271,551.000	
33	Cost per M cu.ft. made of:		
34	Gas making labor (601)	\$8,334.12	03.07
35	Boiler fuel (602)	5,118.27	01.68
36	Gas coal (604)		
37	Generator fuel (606)		
38	Gas oil (605, 607)	21,370.39	07.87
39	Other supplies, etc. (603, 608, 609, 616)	36,294.42	13.37
40	Repairs at works	2,776.73	01.02
41	Residuals produced--Cr	6,104.62	02.24
42	Total net cost --line 31	79,998.55	29.45

Annual Report of New York & Queens Gas Company to the Public Service Commission for the First District, State of New York, for the year ended December 31, 1912

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## 5703. GAS PRODUCTION EXPENSES

during

Show hereunder the various items of expense incurred in the manufacture of gas/the year 1912, classified in accordance with the Uniform System of Accounts, together with the average cost per M cu.ft. made.

Residuals produced in connection with the respondent's gas operations should be credited to promotion expenses at a fairly estimated cost of manufacture through the account "Residuals produced—Cr." The estimated cost of manufacture should be determined upon a consideration of average selling price less expense involved in preparing for market, selling and delivering. Residuals put in store should be charged to "Materials and Supplies" at such estimated cost, and when later sold should be charged over to "Cost of manufacturing residuals sold" in General and Miscellaneous Operating Expenses (see p. 57, line 15).

4.1 credit entries in this schedule should be made in red ink.

Line No.	Title of Account	Total mfg. cost of water gas	Cts. per M cu.ft. made
1	Horse superintendence (601a)	\$1,207.80	
2	Boiler house labor (601b)	2,093.90	
3	Retort house labor (601c)	0	
4	Generator house labor (601d)	2,006.90	
5	Purifier house labor (601e)	584.55	
6	Miscellaneous labor at works (601f)	1,491.40	
7	Gas making labor (601)	\$7,384.55	02.85
8	Boiler fuel (602)	4,544.58	01.76
9	Water (603)	739.20	00.29
10	Fuel under retorts (604a)	0	
11	Coal carbonized (604b)	0	
12	Coal gas enricher (606)	18,581.36	07.18
13	Generator fuel (606)	29,793.25	11.52
14	Water gas oil (607)	1,558.15	00.60
15	Purification supplies (608)	560.72	00.22
16	Miscellaneous work expense (609)	2,282.71	
17	Repairs of works and station structures (610)	478.47	
18	Repairs of furnaces, boilers, etc. (608)		
19	Repair of steam engines (609)		
20	Repairs of gas engines (611b)		
21	Repairs of miscel. power plant equl. (613)		
22	Repairs of bunches and retorts (611)		
23	Repairs of water gas sets and accessories (611a)		
24	Repairs of purification apparatus (612)		
25	Repairs of holders (613)		
26	Repairs of miscellaneous equipment (614)		
27	Repairs of work tools (615)		
28	Gas storage (616)	81.49	02.20
29	Total of foregoing	\$68,848.23	26.52
30	Residuals produced—Cr.		
31	Net cost to manufacture	\$68,848.23	26.52
32	Cubic feet of gas manufactured	258,561.000	
33	Cost per M cu.ft. made of:		
34	Gas making labor (601)	\$7,384.55	02.85
35	Boiler fuel (602)	4,544.58	01.76
36	Gas coal (604)	0	
37	Generator fuel (606)	18,581.36	07.19
38	Gas oil (607)	29,793.25	11.52
39	Other supplies, etc. (603, 608, 609, 616)	2,858.07	01.11
40	Repairs at works	5,686.42	02.20
41	Residuals produced—Cr	68,848.23	26.52
42	Total net cost --line 31		

Annual Report of New York & Queens Gas Company to the Public Service Commission for the First District, State of New York, for the year ended December 31, 1911

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## 5703. GAS PRODUCTION EXPENSES

Show hereunder the various items of expense incurred in the manufacture of gas/the year aas, classified in accordance with the Uniform System of Accounts, together with the average cost per M cu.ft. made.

Residuals produced in connection with the respondent's gas operations should be credited to production expenses at a fairly estimated cost of manufacture through the account "Residuals produced—Cr." The estimated cost of manufacture should be determined upon a consideration of average selling price less expense involved in preparing for market, selling and delivering. Residuals put in store should be charged to "Materials and Supplies" at such estimated cost, and when later sold should be charged over to "Cost of manufacturing residuals sold" in General and Miscellaneous Operating Expenses (see p. 57, line 15).

All credit entries in this schedule should be made in red ink.

Line No.	Title of Account	Total mfg. cost of water gas	Cts. per M cu.ft. made
1	Works superintendence (601a)	\$1,204.50	
2	Boiler house labor (601b)	2,062.25	
3	Retort house labor (601c)	0	
4	Generator house labor (601d)	1,915.15	
5	Purifier house labor (601e)	519.60	
6	Miscellaneous labor at works (601f)	1,480.70	
7	Gas making labor (601)	\$7,182.20	03.18
8	Boiler fuel (602)	3,528.16	01.58
9	Water (603)	562.40	00.24
10	Fuel under retorts (604a)	0	
11	Coal carbonized (604b)	0	
12	Coal gas enricher (605)	0	
13	Generator fuel (606)	0	
14	Water gas oil (607)	0	
15	Purification supplies (608)	16,564.06	07.34
16	Miscellaneous works expense (609)	27,869.71	12.34
17	Repairs of works and station structures (610)	33.28	00.01
18	Repairs of furnaces, boilers, etc. (608)	439.07	00.19
19	Repairs of steam engines (609)	1,988.36	00.88
20	Repairs of gas engines (611b)	515.85	00.22
21	Repairs of miscel. power plant equip. (613)	0	
22	Repairs of benches and retorts (611)	0	
23	Repairs of water gas sets and accessories (611a)	0	
24	Repairs of purification apparatus (612)	2,406.49	01.07
25	Repairs of holders (613)	0	
26	Repairs of miscellaneous equipment (614)	0	
27	Repairs of works tools (615)	0	
28	Gas storage (616)	72.58	00.04
29	Total of foregoing	0	
30	Residuals produced—Cr.		
31	Net cost to manufacture		
32	Cubic feet of gas manufactured	\$61,182.16	27.09
33	Cost per M cu.ft. made of:	225,840.400	
34	Gas making labor (601)		
35	Boiler fuel (602)		
36	Gas coal (604)		
37	Generator fuel (606)		
38	Gas oil (605, 607)		
39	Other supplies, etc. (603, 608, 609, 616)		
40	Repairs at works		
41	Residuals produced—Cr.		
42	Total net cost—line 31		2890



## DEPENDANTS' EXHIBIT A42.

Def'ts' Ex. A42. 6/7/20. G. C. N.

*Invested in Plant and Property.*

12 Months Ended December, 1914.

	Total investment.	Withdrawals charged against reserve.	Other credits.	Net increase.
Real Estate .....				
Plant .....	319497			319497
General Structures .....	9534			9534
Street Mains .....	1342333			1342333
Services .....	599882			599882
Meters .....	748521	5676		742845
" Installation .....	152696			152696
Gas Stoves Rented .....	1709716			1709716
Tools and Implements .....	2080			2080
Horses, Wagons and Harness .....	6135			6135
Automobiles and Accessories .....	148525			148525
Office Furniture and Fixtures .....	20701			20701
General Store Equipment .....				
Withdrawals—Plant and Property, Meters .....				
—Material and Supplies .....	5059620	5676		5053944
Other Credits .....			5676	
				5053944

Meters condemned 56,76.

(Here follow Defendants' Exhibits A43-A63, inclusive, marked pages 2853-2893, inclusive.)

## DEFENDANTS' EXHIBIT A-64.

## Def'ts' Ex. A-64.

*Charter of the City of New York.*

Sec. 522. The said commissioner of water supply, gas and electricity shall appoint inspectors who shall inspect and test the illuminating gas manufactured within The City of New York or furnished or sold to said city or to any consumer therein. The compensation of said inspectors shall be fixed by the board of estimate and apportionment and paid by the city. The gas manufactured, furnished or sold as aforesaid shall be tested with reference to illuminating power, pressure and purity, in a suitable manner and by proper apparatus at least once each day, and shall also be tested whenever said commissioner shall direct. The inspectors shall report on oath the results of their tests to the said commissioner daily and said commissioner shall file the said reports in his office and the same shall be public records. (As amended by L. 1905, ch. 77)

## DEFENDANTS' EXHIBIT A-65.

Logarithm tables for temperature and barometer.  
Not printed.

## DEFENDANTS' EXHIBIT A-66.

Logarithm tables for observed candle power.  
Not printed.

## DEFENDANTS' EXHIBIT A-67.

Logarithm tables for consumption of sperm.  
Not printed.

(Here follows Defendants' Exhibit A-68, marked pages 2896 to 2898 inclusive.)



*Defendant's Exhibit A 68*

U. S. 16-18-8-5005  
One  
Inspection  
Form No. 1  
Inspector's  
Daily Report  
of Gas Tests

DATE

THE CITY OF NEW YORK

DEPARTMENT OF WATER SUPPLY, GAS AND ELECTRICITY  
BUREAU OF GAS AND ELECTRICITY

PHOTOMETRIC STATION

*Jan 2, 1917*

## INSPECTOR'S DAILY REPORT OF GAS TESTS

*Glushing*

State and City of New York, County of *Kings* ss.:

*Robert A. Wacker*

being duly sworn, deposes and says

that he is employed in the Department of Water Supply, Gas and Electricity as an Inspector

to inspect and test illuminating gas. That the following are the results of his tests made

on the *second* day of *January* 191*7*

*Robert A. Wacker*  
Gas Inspector.

Sworn to before me, this *2nd* day

of *January* 191*7*

*E. J. Huggins*  
Clerk of the City of New York  
County of Kings - 1-2-1917

GAS COMPANY

Pressures on Service Main

Maximum Minimum  
Inches Inches

Illuminating

Power

Candles

Time

of

Test

Sulphur-

ated

Hydrogen

*New York & Queens*

*21.05*

*21.35 4.80 .390*

*6.10 P.M.*

*None 6.35 "*

2896

DATE AND TIME

Jan 2, 1917  
6:10 P. M.

THE CITY OF NEW YORK

DEPARTMENT OF WATER SUPPLY, GAS AND ELECTRICITY  
BUREAU OF GAS AND ELECTRICITY

TEST FOR ILLUMINATING POWER

Gas Company

New York & Bureau

Gas Consumption, Rate per Hour in Cubic Feet

0.00

Candle Consumption, Time of Burning 40 Grs

7.84 hours

Equivalent to Grs per Hour

121.75

Pressure at Base of Burner Filler in Inches

0.65

Barometer

30.05

inches

Temperature of Gas

77

Barometer

OBSERVATIONS AT INTERVALS OF ONE MINUTE

1st Minute

10.2

2nd "

10.1

3rd "

10.0

4th "

9.9

5th "

9.8

6th "

9.7

7th "

9.9

8th "

10.0

9th "

9.8

10th "

9.7

Average

9.91

Cbs. H. Power

1982

2

Corrected Illuminating Power

21.05

I hereby certify to the correctness of the above report.

R. A. Wacker

Defendant's Exhibit a 68

100-100000-100

100-100000-100

Jan 2, 1917  
6:05 P.M.

THE CITY OF NEW YORK  
DEPARTMENT OF WATER SUPPLY, GAS AND ELECTRICITY  
BUREAU OF GAS AND ELECTRICITY

HYDROMETRIC STATION

Flushing

TEST FOR ILLUMINATING POWER

New York & Queens

Gas Company

Gas Consumption, Rate per Hour in Cubic Feet 500

Candle Consumption, Time of Burning 40 Grs. 10.32 min

Equivalent to Grs. per Hour. 116.28

Pressure at Base of Burner Pillar in Inches 0.65

Barometer 30.06 inches. Temperature of Gas 77 degrees Fahrenheit

OBSERVATIONS AT INTERVALS OF ONE MINUTE

1st Minute	10.8
2nd "	10.7
3rd "	10.5
4th "	10.4
5th "	10.4
6th "	10.6
7th "	10.6
8th "	10.5
9th "	10.5
10th "	10.4
Average	10.54

Obs. in 20 min 21.08

Log Correction for Gas 2

= Log

3239

3294

21.35

Corrected Illuminating Power

I hereby certify to the correctness of the above report.

2898

R. A. Stacker



May 1st 1916  
12.5 A

DEPARTMENT OF WATER SUPPLY, GAS AND ELECTRICITY  
BUREAU OF GAS AND ELECTRICITY

TEST FOR ILLUMINATING POWER

Gas Company

New York & Queens

Gas Consumption, Rate per Hour in Cubic Feet

500

Candle Consumption, Time of Burning 40 Grs.

982 min

Equivalent to Grs. per Hour

12220

Pressure at Base of Burner Pillar in inches

0.66

Barometer

30.05

inches.

Temperature of Gas

61

degrees Fahrenheit

OBSERVATIONS AT INTERVALS OF  
ONE MINUTE

1st Minute

8.9

2nd "

8.9

3rd "

8.8

4th "

9.0

5th "

9.2

6th "

9.1

7th "

9.3

8th "

9.4

9th "

9.4

10th "

9.5

Average

9.15

2

Obs. Ill. Power

1830

= Log

Corrected Illuminating Power

1865

PRESSURES

Maximum

5.00

Minimum

4.00

Sulphuretted Hydrogen

1st test = 18.65

2nd. = 19.09

Average = 18.87

Log Correction for Gas

" " Candle

0079

" " Barometer

9992

" " Temperature

0011

2625

2707

I hereby certify to the correctness of the above report.

R.A. Wacker

Gas Inspector.

2900

*Defendants Exhibit a 68*

DATE AND TIME

*May 1 1916*  
*11:50 A. M.*

CITY OF NEW YORK

DEPARTMENT OF WATER SUPPLY GAS AND ELECTRICITY  
BUREAU OF GAS AND ELECTRICITY

TEST FOR ILLUMINATING POWER

PHOTOMETRIC STATION

*Flushing*

Gas Company

*New York & Queens*

Gas Consumption, Rate per Hour in Cubic Feet

*5.00*

Candle Consumption, Time of Burning 40 Grs.

*98.5 minutes*

Equivalent to Grs. per Hour

*121.83*

Pressure at Base of Burner Pillar in Inches

*0.67*

Barometer

*30.05*

inches.

Temperature of Gas *62* degrees Fahrenheit

OBSERVATIONS AT INTERVALS OF  
ONE MINUTE

1st Minute

*9.2*

2nd "

*9.3*

3rd "

*9.4*

4th "

*9.4*

5th "

*9.5*

6th "

*9.5*

7th "

*9.4*

8th "

*9.5*

9th "

*9.3*

10th "

*9.2*

Average

*9.37*

*2*

Obs. Ill. Power

*1874*

= Log

PRESSURES

Maximum

Minimum

Sulphuretted Hydrogen

Specific Gravity

Log Correction for Gas

" " Candle

" " Barometer

" " Temperature

Corrected Illuminating Power

*19.09*

I hereby certify to the correctness of the above report

*R. A. Stacker*

Gas Inspector.

2901





DATE AND TIME  
8/2/1918  
5:05 P. M.

THE CITY OF NEW YORK  
DEPARTMENT OF WATER SUPPLY, GAS AND ELECTRICITY  
BUREAU OF GAS AND ELECTRICITY

PHOTOMIC STATION

*Flushing*

TEST FOR ILLUMINATING POWER

*New York & Lucene*

Gas Company

Gas Consumption, Rate per Hour in Cubic Feet

*500*

Candle Consumption, Time of Burning 40 Grs.

*1015 minutes*

Equivalent to Grs per Hour

*11823*

Pressure at Base of Burner Pillar in Inches

*0.69*

Barometer

*29.95*

inches

Temperature of Gas

*79*

degrees Fahrenheit

OBSERVATIONS AT INTERVALS OF  
ONE MINUTE

1st Minute

*10.2*

2nd "

*10.3*

3rd "

*10.5*

4th "

*10.6*

5th "

*10.8*

6th "

*10.7*

7th "

*10.9*

8th "

*11.0*

9th "

*11.0*

10th "

*11.2*

Average

*1072*

Obs. Ill. Power

*21.44*

= Log

*3312*

Corrected Illuminating Power

*22.39*

*3480*

PRESSURES

Maximum

*560*

Minimum

*425*

Sulphuretted Hydrogen

*None*

~~Synthetic Gas~~

*no carbonaceous*

*Test made*

Log Correction for Gas

" " Candle

*9935*

" " Barometer

*0007*

" " Temperature

*0226*

I hereby certify to the correctness of the above report

2903

*R. W. Wacker*

DATE

CITY OF NEW YORK

PHOTO MOLD STATION

DEPARTMENT OF WATER SUPPLY, GAS AND ELECTRICITY  
BUREAU OF GAS AND ELECTRICITY

## INSPECTOR'S DAILY REPORT OF GAS TESTS

State and City of New York, County of *Seneca* SS:*Robert A. Wacker* being duly sworn, deposes and says

that he is employed in the Department of Water Supply, Gas and Electricity as an inspector

to inspect and test illuminating gas. That the following are the results of his tests made

on the *first* day of *November* 191*9**Robert A. Wacker*  
Gas Inspector.Sworn to before me, this *1st* dayof *Seneca*  
*D. A. Hugen*

GAS COMPANY	Illuminating Power Candles	Pressures on Service Main		Sulphur- etted Hydrogen	Time of Test
		Maximum	Minimum		
		Inches	Inches		

*New York & Duane* *22.08 no record* *Slight*  
*Time 11:30 AM*

DATE AND TIME

11/1/1917  
 11:30 A.M.

THE CITY OF NEW YORK  
 DEPARTMENT OF WATER SUPPLY, GAS AND ELECTRICITY  
 BUREAU OF GAS AND ELECTRICITY

PHOTOMETRIC STATION

Flushing

TEST FOR ILLUMINATING POWER

New York & Queens

Gas Company

Gas Consumption, Rate per Hour in Cubic Feet

5.00

Candle Consumption, Time of Burning 40 Grs.

9.56 mm

Equivalent to Grs. per Hour

12.552

0.65

Pressure at Base of Burner Pillar in Inches

29.78

inches.

Temperature of Gas

67 degrees Fahrenheit

OBSERVATIONS AT INTERVALS OF  
 ONE MINUTE

1st Minute	10.5
2nd "	10.3
3rd "	10.3
4th "	10.1
5th "	10.1
6th "	10.0
7th "	10.1
8th "	10.3
9th "	10.5
10th "	10.7
Average	102.9

PRESSURES = No record

Minimum

Minimum

Sulphuretted Hydrogen

Slight Trace

Specific Gravity

No calorimetric test made

Log Correction for Gas

" " " Candle 0.195

" " " Barometer 0.032

" " " Temperature 0.078

Obs. Ill. Power. 20.58 = Log

3134

3439

22.08

Corrected Illuminating Power

I hereby certify to the correctness of the above report.

R. A. Wacker

Gas Inspector.

2905

2000

2906

## DEFENDANTS' EXHIBIT A69.

Defts.' Ex. 69.

Department of Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

		Illuminating Power Corrected.	Inspector.
1916.			
Jan.	3.....	22.63.....	A. J. Cassassa
"	4.....	22.34.....	"
"	5.....	22.79.....	"
"	6.....	22.49.....	"
"	7.....	22.14.....	"
"	8.....	20.24.....	"
"	10.....	20.62.....	"
"	11.....	19.67.....	"
"	12.....	19.10.....	"
"	13.....	20.61.....	"
"	14.....	21.19.....	"
"	15.....	20.98.....	"
"	17.....	19.34.....	"
"	18.....	18.25.....	"
"	19.....	20.49.....	"
"	20.....	20.96.....	"
"	21.....	23.59.....	"
"	22.....	23.52.....	"
"	24.....	23.86.....	"
"	25.....	23.73.....	"
"	26.....	23.08.....	"
"	27.....	24.18.....	"
"	28.....	23.48.....	"
"	29.....	23.01.....	"
"	31.....	23.75.....	"

Number of Violations 11

Average " 20.13

Average..... 21.84

2907 Department of Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1916.		Illuminating Power Corrected.	Inspector
Feb.	1	24.28	A. J. Casas
"	2	22.96	"
"	3	22.83	"
"	4	22.24	"
"	5	22.50	"
"	7	22.65	"
"	8	22.09	"
"	9	22.69	"
"	10	22.22	"
"	11	22.59	"
"	14	20.18	"
"	15	19.62	"
"	16	20.89	"
"	17	21.41	"
"	18	21.76	"
"	19	22.04	"
"	21	21.49	"
"	23	22.18	"
"	24	22.24	"
"	25	22.27	"
"	26	21.81	"
"	28	20.07	"
"	29	22.22	"
Average		21.97	
No. of violations		8	"
Average		20.91	"

2908 Department of Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1916.	Illuminating Power Corrected.	Inspector.
Mar. 1.....	23.29.....	A. J. Casassa
" 2.....	23.10.....	"
" 3.....	23.02.....	"
" 4.....	22.84.....	"
" 6.....	19.95.....	"
" 7.....	20.72.....	"
" 8.....	21.83.....	"
" 9.....	22.12.....	"
" 10.....	22.72.....	"
" 11.....	22.17.....	"
" 13.....	22.12.....	"
" 14.....	22.21.....	"
" 15.....	22.08.....	"
" 16.....	21.39.....	"
" 17.....	20.73.....	"
" 18.....	18.88.....	"
" 20.....	19.71.....	"
" 21.....	20.60.....	"
" 22.....	19.89.....	"
" 23.....	20.39.....	"
" 24.....	18.31.....	"
" 25.....	18.84.....	"
" 27.....	19.57.....	"
" 28.....	18.17.....	"
" 29.....	18.74.....	"
" 30.....	18.97.....	"
" 31.....	19.31.....	"
Average.....	20.80.....	
No. of violations.....	17.....	"
Average violations.....	19.76.....	"

2909 Department of Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1916.		Illuminating Power Corrected.	Inspector
Apr.	1.	19.25	A. J. Cass
"	3.	21.00	"
"	4.	21.06	"
"	5.	21.65	"
"	6.	22.06	"
"	7.	22.50	"
"	8.		"
"	10.	23.20	"
"	11.	23.31	"
"	12.	23.74	"
"	13.	23.66	"
"	14.	24.01	"
"	15.	22.93	"
"	17.	22.91	"
"	18.	22.77	"
"	19.	23.12	"
"	20.	22.90	"
"	21.	22.29	"
"	22.	22.48	"
"	24.	22.21	"
"	25.	22.63	"
"	26.	22.75	"
"	27.	22.31	"
"	28.	22.89	"
"	29.	22.85	"
Average.		22.52	R. A. Ward
Violations reported.		4	"
Average violations.		20.74	"



2010 Department of Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

	Illuminating Power Corrected.	Inspector.
May 1.....	18.87.....	R. A. Wacker
" 2.....	20.19.....	"
" 3.....	20.48.....	"
" 4.....	21.22.....	"
" 5.....	25.85.....	"
" 6.....	23.16.....	"
" 8.....	24.16.....	"
" 9.....	23.28.....	"
" 10.....	22.19.....	"
" 11.....	22.02.....	"
" 12.....	21.20.....	"
" 15.....	20.82.....	"
" 16.....	22.56.....	"
" 17.....	22.50.....	"
" 18.....	23.05.....	"
" 19.....	23.54.....	"
" 20.....	24.28.....	"
" 22.....	22.78.....	"
" 23.....	21.00.....	"
" 24.....	22.53.....	"
" 25.....	22.68.....	"
" 26.....	22.68.....	"
" 27.....	21.91.....	"
" 29.....	24.47.....	"
" 31.....	22.91.....	"
Average.....	22.41.....	"
Violations Reported.....	8.....	"
Average Violations.....	20.71.....	"

2911 Department of Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1916.		Illuminating Power Corrected.	Inspector
June	1	21.40	R. A. Ward
"	2	21.67	"
"	3	24.40	"
"	5	23.77	"
"	6	23.00	"
"	7	21.88	"
"	8	21.83	"
"	9	23.20	"
"	10	23.21	"
"	12	24.94	"
"	13	23.45	"
"	14	24.07	"
"	15	22.53	"
"	16	23.51	"
"	17	24.28	"
"	19	23.75	"
"	20	23.23	"
"	21	20.44	"
"	22	20.71	"
"	23	21.02	"
"	24	22.54	"
"	26	23.40	"
"	27	22.14	"
"	28	22.73	"
"	29	22.78	"
"	30	19.58	"
Average		22.67	"
Violations reported		8	"
Average violations		21.06	"

Department of Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

	Illuminating Power Corrected.	Inspector.
1.....	19.18.....	R. A. Wacker
3.....	20.28.....	"
5.....	20.92.....	"
6.....	21.40.....	"
7.....	21.58.....	"
8.....	22.12.....	D. H. Schweisguth
10.....	21.81.....	R. A. Wacker
11.....	21.80.....	"
12.....	22.09.....	"
13.....	19.01.....	"
14.....	18.72.....	"
15.....	18.93.....	"
17.....	22.58.....	"
18.....	22.87.....	"
19.....	23.13.....	"
20.....	22.91.....	"
21.....	22.24.....	"
22.....	21.04.....	"
24.....	22.89.....	S. Straus
25.....	22.52.....	"
26.....	22.24.....	"
27.....	22.02.....	"
28.....	20.73.....	"
29.....	20.83.....	"
31.....	20.95.....	D. H. Schweisguth
Average.....	21.39	
Violations reported.....	14	
Average Violations.....	20.51	

2913 Department of Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1916.		Illuminating Power Corrected.	Inspector.	1916.
Aug.	1.	22.49.	D. H. Schweisgar	Sept.
"	2.	21.96.	"	"
"	3.	21.75.	"	"
"	4.	22.40.	"	"
"	5.	22.64.	"	"
"	6.	23.06.	"	"
"	8.	22.68.	"	"
"	9.	22.54.	"	"
"	10.	21.37.	"	"
"	11.	21.72.	"	"
"	12.	22.97.	"	"
"	14.	21.50.	R. A. Wacker	"
"	15.	21.34.	"	"
"	16.	21.35.	"	"
"	17.	21.63.	"	"
"	18.	22.85.	"	"
"	19.	22.73.	"	"
"	21.	21.51.	"	"
"	22.	20.32.	"	"
"	23.	21.82.	"	"
"	24.	20.38.	"	"
"	25.	22.23.	"	"
"	26.	21.33.	"	"
"	28.	19.56.	"	"
"	29.	20.25.	"	"
"	30.	21.59.	"	"
"	31.	21.56.	"	"
	Average.	21.76.	"	
	Violations reported	19.	"	
	Average violations.	21.23.	"	

Department of Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

Illuminating Power Corrected.	Inspector.
..... 21.68 .....	R. A. Wacker
..... 19.96 .....	"
..... 19.68 .....	"
..... 19.52 .....	"
..... 20.75 .....	"
..... 21.34 .....	"
..... 20.32 .....	"
..... 17.83 .....	"
..... 20.68 .....	"
..... 22.10 .....	"
..... 22.93 .....	"
..... 21.40 .....	"
..... 19.22 .....	"
..... 20.33 .....	"
..... 20.34 .....	"
..... 22.33 .....	"
..... 21.38 .....	"
..... 21.48 .....	"
..... 19.56 .....	"
..... 19.69 .....	"
..... 19.03 .....	"
..... 21.22 .....	"
..... 21.53 .....	"
..... 22.20 .....	"
..... 18.62 .....	"
verage..... 20.60 .....	"
iolations reported .. 21 .....	"
verage violations, .. 20.26 .....	"

2915 Department of Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1916.		Illuminating Power Corrected.	Inspector.
Oct.	2	18.38	R. A. Wacker
"	3	17.32	"
"	4	19.45	"
"	5	19.35	"
"	6	22.57	"
"	7	19.65	"
"	9	22.45	"
"	10	19.17	"
"	11	22.30	"
"	13	22.59	"
"	14	21.53	"
"	16	22.00	"
"	17	22.00	"
"	18	21.32	"
"	19	22.34	"
"	20	23.71	"
"	21	22.56	"
"	23	21.57	"
"	24	23.10	"
"	25	22.10	"
"	26	21.69	"
"	27	20.56	"
"	28	20.56	"
"	30	22.50	"
"	31	22.69	"
Average		21.34	"
Violations reported		12	"
Average violations		20.05	"

Department of Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens — Co.

Flushing Photometric Stations.

	Illuminating Power Corrected.	Inspector.
16.		
1.	23.31	R. A. Wacker
2.	21.70	"
3.	21.01	"
4.	20.74	"
6.	22.78	"
8.	22.64	"
9.	22.75	"
10.	21.78	"
11.	20.59	"
13.	21.24	"
14.	21.82	"
15.	22.32	"
16.	21.12	"
17.	23.98	"
18.	23.55	"
20.	21.50	"
21.	22.14	"
22.	22.88	"
23.	22.89	"
24.	22.20	"
25.	21.30	"
27.	20.90	"
28.	21.48	"
29.	20.56	"
Average	21.97	"
Violations Reported	13	"
Average Violations	21.21	"



2919 Department of Water Supply, Gas and Electricity.

2920

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1917.		Illuminating Power Corrected.	Inspector	1917.
Feb.	1.	21.32	R. A. Wacker	Mar.
"	2.	19.39	"	"
"	3.	16.85	"	"
"	5.	18.16	"	"
"	6.		"	"
"	7.	21.20	W. R. E.	"
"	8.	21.39	R. A. Wacker	"
"	9.	19.21	"	"
"	10.	19.98	"	"
"	13.	16.07	"	"
"	14.	20.26	"	"
"	15.	19.48	"	"
"	16.	20.38	"	"
"	17.	19.38	"	"
"	19.	20.13	"	"
"	20.	18.82	"	"
"	21.	20.26	"	"
"	23.	20.47	"	"
"	24.	20.00	"	"
"	26.	22.21	"	"
"	27.	20.45	"	"
"	28.	19.71	"	"
	Average.	19.77	"	"
	Violations reported.	20.	"	"
	Average Violations.	19.65	"	"

Department of Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

Illuminating Power Corrected.	Inspector.
20.65	R. A. Wacker
19.21	"
19.29	"
18.99	"
18.55	"
20.60	"
20.53	"
19.33	"
20.06	"
19.37	"
21.60	"
22.48	"
21.51	"
18.72	"
22.96	"
23.98	"
20.85	"
24.10	"
22.69	"
23.68	"
21.82	"
21.51	"
23.33	"
22.60	"
22.26	"
21.80	"
20.72	"
average	"
violations Reported	"
average violations	"

2921 Department of Water Supply, Gas and Electricity,

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1917.		Illuminating Power Corrected.	Inspector	1917.
Apr.	2	22.55	R. A. W.	May 1
"	3	23.63	"	" 2
"	4	22.15	"	" 3
"	5	21.12	"	" 4
"	6	22.89	"	" 5
"	7	22.00	"	" 6
"	8	22.33	"	" 7
"	9	20.96	"	" 8
"	10	21.67	"	" 9
"	11	21.31	"	" 10
"	12	22.06	"	" 11
"	13	21.68	"	" 12
"	14	21.76	"	" 13
"	15	20.59	"	" 14
"	16	23.03	"	" 15
"	17	22.66	"	" 16
"	18	22.12	"	" 17
"	19	22.92	"	" 18
"	20	23.59	"	" 19
"	21	22.73	"	" 20
"	22	23.45	"	" 21
"	23	22.08	"	" 22
"	24	22.29	"	" 23
"	25	23.34	"	" 24
"	26	23.61	"	" 25
"	27		"	" 26
"	28		"	" 27
"	29		"	" 28
"	30		"	" 29
Average		22.34	"	" 30
Violations reported		7	"	
Average Violations		21.30	"	



2023 Department of Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1917.		Illuminating Power Corrected.	Inspector.
June	1	22.96	Sol. Fra
"	2	22.01	"
"	4	22.70	"
"	5	21.59	"
"	6	22.67	"
"	7	22.11	"
"	8	23.19	"
"	9	21.60	"
"	11	21.41	"
"	12	21.21	"
"	13	22.71	"
"	14	22.07	"
"	15	22.10	"
"	16	22.05	"
"	18	21.74	"
"	19	22.40	"
"	20	21.20	"
"	21	22.49	"
"	22	22.02	"
"	23	21.23	"
"	25	21.82	"
"	26	21.95	"
"	27	22.54	"
"	28	21.20	"
"	29	22.00	"
"	30	21.75	"
Average		22.02	
No. of violations re-			
ported		11	
Average violations		21.52	

Department of Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

	Illuminating Power Corrected.	Inspector.
1917.		
2	22.59	Sol. Frank
3	21.23	"
5	22.06	"
6	21.54	"
7	21.47	"
9	22.42	"
10	21.34	"
11	21.03	"
12	20.46	"
13	21.83	"
14	21.55	"
16	21.46	"
17	21.40	"
18	22.13	"
19	22.43	"
20	23.84	"
21	22.52	"
23	22.53	"
24	23.34	"
25	22.17	"
26	23.25	"
27	22.80	"
28	21.76	"
30	22.01	S. Hirscheintz
31	23.07	"
Average for July.		
1917	22.09	"
Average Violations	21.37	"
No. of Violations	11	"

Recorded.

2925 Department of Water Supply, Gas and Electricity.

2926

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1917.		Illuminating Power Corrected.	Inspector.	1917
Aug.	1	22.25	S. Hirschman	sept.
"	2	22.52	"	"
"	3	22.55	"	"
"	4	22.14	"	"
"	6	22.16	"	"
"	7	22.38	"	"
"	8	22.13	"	"
"	9	23.30	"	"
"	10	22.53	"	"
"	11	22.92	"	"
"	13	22.08	"	"
"	14	22.57	"	"
"	15	22.41	"	"
"	16	22.96	"	"
"	17	22.24	"	"
"	18	22.07	"	"
"	20	22.65	"	"
"	21	23.60	"	"
"	22	22.09	"	"
"	23	22.69	"	"
"	24	22.76	"	"
"	25	22.54	"	"
"	27	21.82	"	"
"	28	22.28	"	"
"	29	22.92	"	"
"	31	22.30	"	"
Average for August,				"
1917				"
No. of violations...				1



Department of Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

Illuminating Power Corrected.		Inspector.
1.....	22.22.....	S. Hirscheintz
4.....	22.14.....	"
5.....	22.45.....	"
6.....	22.22.....	"
7.....	22.03.....	"
8.....	19.90.....	"
0.....	21.78.....	Sol Frank
1.....	22.28.....	"
2.....	21.84.....	"
3.....	22.41.....	"
4.....	21.81.....	"
5.....	21.71.....	"
9.....	21.97.....	"
0.....	22.93.....	"
1.....	21.22.....	"
2.....	21.02.....	"
4.....	20.55.....	"
5.....	22.71.....	"
7.....	24.19.....	"
8.....	25.12.....	"
9.....	24.10.....	"
Average C. P. ....	22.22.....	"
No. of Valuations reported .....	9 .....	"
Average valuations.	21.31.....	"

Recorded

2927 Department of Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens — Co.

Flushing Photometric Stations.

1917.		Illuminating Power Corrected.	Inspector.
Oct.	1	22.52	Sol Frank
"	2	21.62	"
"	3	22.25	"
"	4	21.55	"
"	5	23.48	"
"	6	21.97	"
"	8	22.06	"
"	9	21.36	"
"	10	24.06	"
"	11	23.75	"
"	13	22.25	"
"	15		R. A. Wacker
"	16	22.37	"
"	17	22.17	"
"	18	23.40	"
"	19	22.32	"
"	20	22.07	"
"	22	22.10	"
"	23	20.93	"
"	24		"
"	25	21.94	"
"	26	22.13	"
"	27	22.01	"
"	29	22.50	"
"	30	22.40	"
"	31	21.64	"
Average		22.28	"
Violations Reported.		7	"
Average Violations.		21.57	"

2028 Department of Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1917.		Illuminating Power Corrected.	Inspector.
Nov.	1.	21.84	R. A. Wacker
"	2.	22.03	"
"	3.	22.93	"
"	5.	23.00	"
"	7.	23.15	"
"	8.	21.13	"
"	9.	23.21	"
"	10.	22.40	"
"	12.	20.30	"
"	13.	20.41	"
"	14.	20.92	"
"	15.	20.93	"
"	16.	21.95	"
"	17.	21.17	"
"	19.	20.25	"
"	20.	20.25	"
"	21.	24.33	"
"	22.	22.89	"
"	23.	22.62	"
"	24.	20.99	"
"	26.	23.40	"
"	27.	23.36	"
"	28.	24.54	"
"	30.	23.09	"
	Average.	22.13	"
	Violations reported.	11	"
	Average Violations.	20.92	"

2929 Department of Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1917.	Illuminating Power Corrected.	Inspector.
Dec. 1	22.00	R. A. Wacker
" 3	25.90	"
" 4	21.94	"
" 5	22.27	"
" 6	22.54	"
" 7	22.01	"
" 8	20.78	"
" 10	20.44	"
" 11	21.15	"
" 12	21.90	"
" 13	21.77	"
" 14	20.19	"
" 15	21.08	"
" 17	22.76	"
" 18	22.20	"
" 19	20.31	"
" 20	20.51	"
" 21	23.17	"
" 22	23.29	"
" 24	21.18	"
" 26	22.22	"
" 27	21.45	"
" 28	24.28	"
" 29	23.12	"
" 31		"
Average	22.02	"
Violation- reported	12	"
Average violations	21.06	"

Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

	Illuminating Power Corrected.	Inspector.
2.....	15.05.....	R. A. Wacker
3.....	14.59.....	" "
4.....	13.94.....	" "
5.....	12.89.....	" "
7.....	16.63.....	" "
8.....	17.76.....	" "
9.....	18.41.....	" "
10.....	18.35.....	" "
11.....	17.34.....	" "
12.....	17.40.....	" "
14.....	16.96.....	" "
15.....	18.88.....	" "
16.....	18.85.....	" "
17.....	19.97.....	" "
18.....	18.68.....	" "
19.....	19.22.....	" "
21.....	15.63.....	" "
22.....	16.59.....	" "
23.....	15.22.....	" "
24.....	16.01.....	" "
25.....	17.65.....	" "
26.....	18.24.....	" "
28.....	18.33.....	" "
29.....	19.67.....	" "
30.....	20.37.....	" "
31.....	19.64.....	" "
Average .....	17.39.....	" "
Violations reported 26 .....		" "
Average violations 17.39.....		" "

*Recorded.*

1822

C. D. NEWTON ET AL. VS. N. Y. &amp; QUEENS GAS CO.

2931

Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1918.		Illuminating Power Corrected.	Inspector.
Feb.	1.....	18.99.....	R. A. Wacke
"	2.....	20.02.....	"
"	4.....	19.21.....	"
"	5.....	.....	"
"	6.....	17.62.....	"
"	7.....	17.26.....	"
"	8.....	18.79.....	"
"	9.....	16.83.....	"
"	11.....	18.93.....	"
"	13.....	18.08.....	"
"	14.....	17.52.....	"
"	15.....	18.14.....	"
"	16.....	15.99.....	"
"	18.....	15.94.....	"
"	19.....	15.47.....	"
"	20.....	15.98.....	"
"	21.....	14.40.....	"
"	23.....	15.17.....	"
"	25.....	17.68.....	"
"	26.....	20.82.....	"
"	27.....	21.93.....	"
"	28.....	23.05.....	"
Average .....		18.01.....	"
Violations reported..		20.....	"
Average violations..		17.76.....	"

Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

	Illuminating Power Corrected.	Inspector.
1.....	22.69.....	R. A. Wacker
2.....	22.28.....	"
4.....	20.72.....	"
5.....	22.28.....	"
6.....	21.42.....	"
7.....	22.50.....	"
8.....	24.18.....	"
9.....	23.42.....	"
11.....	23.32.....	"
12.....	22.35.....	"
13.....	23.46.....	"
14.....	18.91.....	"
15.....	22.99.....	"
16.....	22.50.....	"
18.....	22.34.....	"
19.....	22.39.....	"
20.....	21.67.....	"
21.....	20.98.....	"
22.....	24.23.....	"
23.....	22.29.....	"
25.....	21.84.....	"
26.....	18.99.....	"
27.....	22.18.....	"
28.....	23.12.....	"
29.....	23.63.....	"
30.....	23.46.....	"
Average.....	22.31.....	"
Violations reported..	7.....	"
Average violations..	20.65.....	"

*Recorded.*



*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1918.		Illuminating Power Corrected.	Inspector.	191
April	1	23.67	R. A. Wacker	May
"	2	23.34	"	"
"	3	23.05	"	"
"	4	21.80	"	"
"	5	21.81	"	"
"	6	21.10	"	"
"	8	22.05	"	"
"	9	22.00	"	"
"	10	20.30	"	"
"	11	20.95	"	"
"	12	22.13	"	"
"	13	20.31	"	"
"	15	25.15	"	"
"	16	23.68	"	"
"	17	23.70	"	"
"	18	23.55	"	"
"	19	24.03	"	"
"	20	24.34	"	"
"	22	24.15	"	"
"	23	23.48	"	"
"	24	22.61	"	"
"	25	22.42	"	"
"	27	22.75	"	"
"	29	22.66	"	"
"	30	22.28	"	"
	Average	22.71	"	"
	Violations reported	6	"	"
	Average violations	21.05	"	"

Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

	Illuminating Power Corrected.	Inspector.
1.....	22.49.....	R. A. Wacker
2.....	22.16.....	"
3.....	22.60.....	"
4.....	23.75.....	"
6.....	25.09.....	"
7.....	23.23.....	"
8.....	21.43.....	"
9.....	22.24.....	"
10.....	22.94.....	"
11.....	22.15.....	"
13.....	22.98.....	"
14.....	23.88.....	"
15.....	23.43.....	"
16.....	22.00.....	"
17.....	22.60.....	"
18.....	22.01.....	"
20.....	23.87.....	"
21.....	absent a/c illness.	"
22.....	"	"
23.....	24.65.....	R. A. Wacker
24.....	22.76.....	"
25.....	22.45.....	"
27.....	21.87.....	"
28.....	22.64.....	"
29.....	22.01.....	"
31.....	23.27.....	"
Average.....	22.85.....	"
Violations reported..	2.....	"
Average Violations..	21.65.....	"

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Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1918.		Illuminating Power Corrected.	Inspector	1918.
June	1.	22.52	R. A. W.	July
"	3.	22.98	"	"
"	4.	22.88	"	"
"	5.	21.92	"	"
"	6.	21.52	"	"
"	7.	22.17	"	"
"	8.	22.04	"	"
"	10.	22.34	"	"
"	11.	22.08	"	"
"	12.	23.85	"	"
"	13.	22.14	"	"
"	14.	21.66	"	"
"	15.	21.55	"	"
"	17.	22.97	"	"
"	18.	22.31	"	"
"	19.	21.85	"	"
"	20.	22.97	"	"
"	21.	22.48	"	"
"	22.	21.56	"	"
"	24.	21.25	"	"
"	25.	23.58	"	"
"	26.	23.44	"	"
"	27.	22.23	"	"
"	28.	22.39	"	"
"	29.	20.38	"	"
Average		22.28	"	"
Violations reported		8	"	"
Average violations		21.46	"	"

Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

Illuminating Power Corrected.	Inspector.
25.12	R. A. Wacker
22.44	"
23.90	"
23.66	"
23.20	"
22.05	"
21.16	"
22.49	"
22.24	"
22.47	"
20.80	"
20.64	"
21.80	"
21.07	"
22.75	"
21.79	"
21.50	"
22.94	"
22.13	"
22.85	"
22.75	"
21.86	"
21.49	"
22.90	"
23.01	"
22.04	"
average	22.35
violations reported	9
average violations	21.34

2937 Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1918.		Illuminating Power Corrected.	Inspector
Aug.	1	21.85	R. A. W.
"	2	22.29	"
"	3	21.52	"
"	5	21.66	"
"	6	21.55	"
"	7	21.65	"
"	8	23.10	"
"	9	22.33	"
"	10	20.80	"
"	12	21.11	"
"	13	23.69	"
"	14	23.31	"
"	15	24.16	"
"	16	23.53	"
"	17	21.07	"
"	19	24.01	"
"	20	22.30	"
"	21	24.16	"
"	22	24.55	"
"	23	22.88	"
"	24	22.06	"
"	26	23.20	"
"	27		"
"	28	21.39	"
"	29	22.26	"
"	30	19.90	"
"	31	19.53	"
Average		22.36	"
Violations reported		11	"
Average violations		21.09	"

Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

	Illuminating Power Corrected.	Inspector.
3.....	20.52.....	Charles A. Hillig
4.....	20.84.....	"
5.....	21.94.....	"
6.....	22.23.....	"
7.....	24.34.....	"
9.....	22.26.....	"
10.....	22.06.....	"
11.....	23.22.....	"
12.....	24.64.....	"
13.....	27.72.....	"
14.....	24.96.....	"
16.....	28.51.....	"
17.....	27.80.....	"
18.....	26.16.....	"
19.....	25.56.....	"
20.....	25.40.....	"
21.....	18.11.....	"
23.....	23.18.....	"
24.....	23.68.....	"
25.....	23.96.....	"
26.....	25.05.....	"
27.....	23.27.....	"
28.....	20.04.....	"
30.....	22.95.....	"

Average candle power 23.69

Violations Reported.. 5.

Average of Violations 20.29

1830

C. D. NEWTON ET AL. VS. N. Y. &amp; QUEENS GAS CO.

2939

Department Water Supply, Gas and Electricity,

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1918.		Illuminating Power Corrected.	Inspector
Oct.	1.	22.70	R. A. Waite
"	2.	22.57	"
"	3.	22.48	"
"	4.	21.74	"
"	5.	21.77	"
"	7.	21.97	"
"	8.	21.73	"
"	9.	21.13	"
"	10.	21.47	"
"	11.	22.11	"
"	14.	22.93	"
"	15.	21.65	"
"	16.	22.00	"
"	17.	21.36	"
"	18.	22.76	"
"	19.	20.58	"
"	21.	21.46	"
"	22.	22.02	"
"	23.	22.54	"
"	24.	20.50	"
"	25.	22.58	"
"	26.	24.53	"
"	28.	24.41	"
"	29.	23.14	"
"	30.	24.80	"
"	31.	23.94	"
	Average.	22.44	"
	Violations reported.	10.	"
	Average violations.	21.36	"

Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

	Illuminating Power Corrected.	Inspector.
1.....	23.89.....	R. A. Wacker
2.....	20.26.....	"
4.....	24.75.....	"
6.....	21.71.....	"
7.....	20.67.....	"
8.....	21.78.....	"
11.....	21.95.....	"
12.....	21.67.....	"
13.....	23.42.....	"
14.....	21.65.....	"
15.....	19.57.....	"
16.....	20.17.....	"
18.....	25.26.....	"
19.....	25.36.....	"
20.....	20.29.....	"
21.....	19.52.....	"
22.....	19.17.....	"
23.....	18.76.....	"
25.....	23.86.....	"
26.....	21.52.....	"
27.....	18.64.....	"
29.....	20.00.....	"
30.....	22.25.....	"
Average .....	21.58.....	"
Violations reported. 16 .....		"
Average violations. 20.46.....		"
9.....	no record.....	"



2941 Department Water Supply, Gas and Electricity.  
*Examinations of Illuminating Gas.*  
 New York and Queens Gas Co.  
 Flushing Photometric Stations.

1918.		Illuminating Power Corrected.	Inspector.
Dec.	2.	24.59.	R. A. Wacker
"	3.	25.60.	"
"	4.	24.76.	"
"	5.	22.94.	"
"	6.	20.67.	"
"	7.	20.63.	"
"	9.	21.04.	"
"	10.	21.45.	"
"	11.	19.84.	"
"	12.	22.54.	"
"	13.	23.94.	"
"	14.	23.47.	"
"	16.	23.85.	"
"	17.	23.41.	"
"	18.	22.66.	"
"	19.	21.71.	"
"	20.	23.12.	"
"	21.	22.01.	"
"	23.	22.33.	"
"	24.	19.99.	"
"	26.	22.67.	"
"	27.	21.78.	"
"	28.	21.44.	"
"	30.	21.42.	"
"	31.	22.88.	"
	Average	22.43.	"
	Violations reported.	10	"
	Average violations.	21.00.	"

2942 Department Water Supply, Gas and Electricity.  
*Examinations of Illuminating Gas.*  
 New York and Queens Gas Co.  
 Flushing Photometric Stations.

1919.		Illuminating Power Corrected.	Inspector.
Jan.	2.	24.39.	R. A. Wacker
"	3.	22.26.	"
"	4.	21.52.	"
"	6.	20.13.	"
"	7.		"
"	8.		"
"	9.		"
"	10.		"
"	11.		"
"	13.		"
"	14.	23.62.	"
"	15.	no test made.	"
"	16.	23.10.	"
"	17.	21.25.	"
"	18.	20.72.	"
"	20.	18.54.	"
"	21.	20.82.	"
"	22.	18.88.	"
"	23.	18.52.	"
"	24.	23.62.	"
"	25.	22.16.	"
"	27.	21.68.	"
"	28.	22.42.	"
"	29.	24.89.	"
"	30.	24.35.	"
"	31.	22.43.	"
	Average	21.86.	"
	Violations reported.	9	"
	Average violations.	20.23.	"

2943 Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1919.	Illuminating Power Corrected.		Inspector
Feb.	1.	21.27	R. A. Wagoner
"	3.	19.08	"
"	4.	20.41	"
"	5.	21.39	"
"	6.	22.34	"
"	7.	22.09	"
"	8.	22.95	"
"	10.	21.00	"
"	11.	19.89	"
"	13.	19.82	"
"	14.	22.01	"
"	15.	21.52	"
"	17.	20.89	"
"	18.	22.08	"
"	19.	23.85	"
"	20.	23.99	"
"	21.	23.62	"
"	24.	27.90	"
"	25.	26.06	"
"	26.	25.49	"
"	27.	24.57	"
"	28.	23.94	"
Average		22.51	"
Violations reported		9	"
Average violations		20.59	"

944 Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

	Illuminating Power Corrected.	Inspector.
1919.		
Mar. 1.....	23.90.....	R. A. Wacker
3.....	20.89.....	"
4.....	22.28.....	"
5.....	25.85.....	"
6.....	24.98.....	"
7.....	25.05.....	"
8.....	23.49.....	"
10.....	22.02.....	"
11.....	24.14.....	"
12.....	22.28.....	"
13.....	23.79.....	"
14.....	22.31.....	"
15.....	22.09.....	"
17.....	23.81.....	"
18.....	24.08.....	"
19.....	20.66.....	"
20.....	22.75.....	"
21.....	24.44.....	"
22.....	20.19.....	"
24.....	16.20.....	"
26.....	20.80.....	"
27.....	21.74.....	"
28.....	20.06.....	"
29.....	21.29.....	"
31.....	32.83.....	"
Average.....	22.48.....	"
Violations reported, 8.....		"
Average violations, 20.23.....		"

1836

C. D. NEWTON ET AL. VS. N. Y. &amp; QUEENS GAS CO.

2945 Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1919.		Illuminating Power Corrected.	Inspector.
April	1	22.70	R. A. Wacker
"	2	22.49	
"	3	21.34	
"	4	21.48	
"	5	22.57	
"	6	22.84	
"	8	22.56	
"	9	21.46	
"	10	21.94	
"	11	21.45	
"	12	22.06	
"	14	23.34	
"	15	23.35	
"	16	24.31	
"	17	24.95	
"	18	23.90	
"	19	22.59	
"	21	23.09	
"	22	22.35	
"	23	21.86	
"	24	21.21	
"	25	21.05	
"	26	19.26	
"	29	22.95	
"	30	21.90	
Average		22.36	"
Violations reported, 10			"
Average violations		21.30	"

## 46 Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

## New York and Queens Gas Co.

## Flushing Photometric Stations.

	Illuminating Power Corrected.	Inspector.
1.....	22.68.....	R. A. Wacker
2.....	20.71.....	"
3.....	22.19.....	"
5.....	25.09.....	"
7.....	21.66.....	"
8.....	22.02.....	"
9.....	21.04.....	"
10.....	20.43.....	"
12.....	22.07.....	"
13.....	23.46.....	"
14.....	24.41.....	"
15.....	23.55.....	"
16.....	23.29.....	"
17.....	22.33.....	"
19.....	23.59.....	"
20.....	21.19.....	"
21.....	21.76.....	"
22.....	21.61.....	"
23.....	24.69.....	"
24.....	21.85.....	"
26.....	25.12.....	"
27.....	21.89.....	"
28.....	23.59.....	"
29.....	24.76.....	"
Average.....	22.71.....	"
Violations reported.....	9.....	"
Average violations.....	21.35.....	"

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C. D. NEWTON ET AL. VS. N. Y. &amp; QUEENS GAS CO.

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Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas,*

New York and Queens Gas Co.

Flushing Photometric Stations.

1919.		Illuminating Power Corrected.	Inspector.
June	2	21.29	R. A. Wacker
"	3	23.78	"
"	4	22.72	"
"	5	25.98	"
"	6	25.48	"
"	7	24.45	"
"	9	21.69	"
"	10	23.23	"
"	11	22.27	"
"	12	23.49	"
"	13	24.32	"
"	14	23.34	"
"	16	21.63	"
"	17	22.84	"
"	18	21.12	"
"	19	21.54	"
"	20	22.81	"
"	21	22.43	"
"	23	23.86	"
"	24	23.26	"
"	25	22.72	"
"	26	23.10	"
"	27	22.37	"
"	28	22.21	"
"	30	22.73	"
	Average	22.99	"
	Violations reported	5	"
	Average violations	21.45	"

Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

	Illuminating Power Corrected.	Inspector.
1919.		
1.....	23.20.....	R. A. Wacker
2.....	22.90.....	"
3.....	21.31.....	"
7.....	20.63.....	"
8.....	20.46.....	"
9.....	18.08.....	"
10.....	20.44.....	"
11.....	22.28.....	"
12.....	21.56.....	"
14.....	21.77.....	"
15.....	20.98.....	"
16.....	23.01.....	"
17.....	25.00.....	"
18.....	22.08.....	"
19.....	24.86.....	"
21.....	24.37.....	"
22.....	25.75.....	"
23.....	24.55.....	"
24.....	27.50.....	"
25.....	25.70.....	"
26.....	24.27.....	"
28.....	25.21.....	"
29.....	23.71.....	"
30.....	22.61.....	"
31.....	21.78.....	"
Average.....	22.96.....	"
Violation- reported.. 9.....		"
Average violations..	20.78.....	"

2949 Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1919.		Illuminating Power Corrected.	Inspector.
Aug.	1	23.17	R. A. Wacker
"	2	21.93	"
"	4	22.87	"
"	5	22.25	"
"	6	22.04	"
"	7	21.40	"
"	8	24.91	"
"	9	24.29	"
"	11	22.49	"
"	12	23.25	"
"	13	22.22	"
"	14	22.08	"
"	15	22.01	"
"	16	20.19	"
"	18	24.57	"
"	19	25.36	"
"	20	26.02	"
"	21	25.49	"
"	22	25.24	"
"	23	23.96	"
"	25	24.65	"
"	26	24.97	"
"	27	24.69	"
"	28	24.44	"
"	29	26.03	"
"	30	24.54	"
	Average	23.66	"
	Violations reported..	3	"
	Average violations	21.17	"



Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

	Illuminating Power Corrected.	Inspector.
2.....	23.53.....	R. A. Wacker
3.....	23.39.....	"
4.....	23.02.....	"
5.....	22.44.....	"
6.....	20.49.....	"
8.....	24.85.....	George J. Elsasser
9.....	21.78.....	"
10.....	No test.....	"
11.....	23.10.....	"
12.....	19.91.....	"
13.....	20.62.....	"
15.....	20.66.....	"
16.....	19.57.....	"
17.....	22.37.....	"
18.....	21.71.....	"
19.....	19.41.....	"
20.....	22.37.....	"
22.....	21.49.....	"
23.....	20.96.....	"
24.....	18.70.....	"
25.....	20.17.....	"
26.....	20.20.....	"
27.....	22.73.....	"
29.....	21.36.....	"
30.....	23.65.....	"

Average Candle

Power ..... 21.60..... George J. Elsasser

No. of Violations...14

Average of Viola-

tions ..... 20.50

2951 Department Water Supply, Gas and Electricity,

*Examinations of Illuminating Gas,*

New York and Queens Gas Co.

Flushing Photometric Stations.

1919.		Illuminating Power Corrected.	Inspector.
Oct.	1.	25.05	George J. Elsass
"	2.	23.83	"
"	3.	23.05	"
"	4.	21.62	"
"	6.	24.82	R. A. Wacker
"	7.	24.04	"
"	8.	22.61	"
"	9.	22.87	"
"	10.	25.41	"
"	11.	25.48	"
"	14.	23.08	"
"	15.	23.40	"
"	16.	25.27	"
"	17.	23.59	"
"	18.	22.27	"
"	20.	22.49	"
"	21.	22.48	"
"	22.	22.47	"
"	23.	22.00	"
"	24.	23.99	"
"	25.	22.37	"
"	27.	22.48	"
"	28.	22.99	"
"	29.	20.71	"
"	30.	21.35	"
"	31.	21.78	"
Average		23.25	"
Violations reported		3	"
Average violations		21.28	"

## Department Water Supply, Gas, and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1919.		Illuminating Power Corrected.	Inspector.
Nov.	1.	22.08.	R. A. Wacker
"	3.	22.00.	"
"	5.	21.24.	"
"	6.	21.26.	"
"	7.	23.23.	"
"	8.	22.45.	"
"	10.	24.27.	"
"	11.	23.28.	"
"	12.	23.69.	"
"	13.	23.28.	"
"	14.	21.23.	"
"	15.	23.04.	"
"	17.	25.03.	"
"	18.	23.91.	"
"	19.	22.60.	"
"	20.	22.33.	"
"	21.	22.83.	"
"	22.	22.78.	"
"	24.	21.82.	"
"	25.	21.83.	"
"	26.	23.17.	"
"	28.	23.52.	"
"	29.	23.15.	"
Average		22.78.	"
Violations reported.		5	"
Average violations.		21.48.	"

2953 Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1919.		Illuminating Power Corrected.	Inspector.
Dec.	1.	21.11	R. A. Wacker
"	2.	22.44	"
"	3.	20.81	"
"	4.	19.38	"
"	5.	19.59	"
"	6.	20.54	"
"	8.	22.49	"
"	9.	22.96	"
"	10.	22.66	"
"	11.	22.28	"
"	12.	22.56	"
"	13.	23.55	"
"	15.	22.00	"
"	16.	22.88	"
"	17.	21.65	"
"	18.	21.47	"
"	19.	19.09	"
"	20.	20.31	"
"	22.	23.26	"
"	23.	23.79	"
"	24.	23.85	"
"	26.	23.05	"
"	27.	23.39	"
"	29.	21.92	"
"	30.	22.94	"
"	31.	22.29	"
Average		22.01	"
Violations reported.		10	"
Average violations.		20.59	"

Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

	Illuminating Power Corrected.	Inspector.
2.....	21.16.....	R. A. Wacker
3.....	21.74.....	"
5.....	21.67.....	"
6.....	22.06.....	"
7.....	22.70.....	"
8.....	24.20.....	"
9.....	23.59.....	"
10.....	22.29.....	"
12.....	23.07.....	"
13.....	21.44.....	"
14.....	22.71.....	"
15.....	19.05.....	"
16.....	22.13.....	"
17.....	22.23.....	"
19.....	20.17.....	"
20.....	21.15.....	"
21.....	21.74.....	"
22.....	23.21.....	"
23.....	21.96.....	"
24.....	22.00.....	"
26.....	21.52.....	"
27.....	23.48.....	"
28.....	25.52.....	"
29.....	23.81.....	"
30.....	23.80.....	"
31.....	21.59.....	"
Average .....	22.31.....	"
Violations reported 11 .....		"
Average violations .....	21.20.....	"

2955 Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

1920.		Illuminating Power Corrected.	Inspector.
Feb.	2	19.14	R. A. Wacker
"	3	23.72	"
"	4	22.11	"
"	5	No work done acc't lack of transportation due to Blizzard	
"	6	"	"
"	7	22.96	R. A. Wacker
"	9	23.94	"
"	10	23.50	"
"	11	24.58	"
"	13	23.76	"
"	14	21.46	"
"	16	20.77	"
"	17	19.07	"
"	18	21.47	"
"	19	21.75	"
"	20	20.00	"
"	21	20.63	"
"	24	21.27	"
"	25	22.65	"
"	26	22.39	"
"	27	21.30	"
"	28	17.24	"
Average		21.69	"
Violations reported		11	"
Average violations		20.36	"

## Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

	Illuminating Power Corrected.	Inspector.
1.....	20.28.....	R. A. Wacker
2.....	21.93.....	"
3.....	23.17.....	"
4.....	23.75.....	"
5.....	23.72.....	"
6 No work done acc't lack of transportation due to snow storm		
8.....	22.03.....	"
9.....	22.43.....	"
10.....	23.46.....	"
11.....	24.89.....	"
12.....	24.07.....	"
13.....	24.21.....	"
15.....	24.47.....	"
16.....	22.75.....	"
17.....	22.27.....	"
18.....	22.86.....	"
19.....	22.84.....	"
20.....	22.83.....	"
22.....	23.59.....	"
23.....	23.26.....	"
24.....	23.53.....	"
25.....	22.01.....	"
26.....	20.97.....	"
27.....	21.84.....	"
29.....	22.77.....	"
30.....	22.75.....	"
31.....	21.73.....	"
Average .....	22.85.....	"
Violations reported.. 5 .....		"
Average violations .. 21.35.....		"

2957 Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations,

1920.		Illuminating Power Corrected.	Inspector.
Apr.	1	23.10	R. A. Wacker
"	3	22.66	"
"	5	22.66	"
"	6	24.24	"
"	7	22.66	"
"	8	22.15	"
"	9	22.37	"
"	10	20.77	"
"	12	21.49	"
"	13	23.34	"
"	14	21.12	"
"	15	23.10	"
"	16	24.91	"
"	17	23.77	"
"	19	22.22	"
"	20	22.73	"
"	21	22.58	"
"	22	22.24	"
"	23	23.59	"
"	24	21.75	"
"	26	21.87	"
"	27	20.49	"
"	28	22.44	"
"	29	23.64	"
"	30	22.57	"
	Average	22.58	"
	Violations reported	6	"
	Average violations	21.25	"



2958

## Department Water Supply, Gas and Electricity.

*Examinations of Illuminating Gas.*

New York and Queens Gas Co.

Flushing Photometric Stations.

		Illuminating Power Corrected.	Inspector.
1920.			
May	1.....	24.37.....	R. A. Wacker
"	3.....	26.13.....	"
"	4.....	24.30.....	"
"	5.....	24.75.....	"
"	6.....	24.15.....	"
"	7.....	24.76.....	"
"	8.....	24.49.....	"
"	10.....	26.35.....	"
"	11.....	24.57.....	"
"	12.....	25.12.....	"
"	13.....	23.35.....	"
"	14.....	24.48.....	"
"	15.....	22.59.....	"
"	17.....	24.06.....	"
"	18.....	22.22.....	"
"	19.....	21.95.....	"
"	20.....	24.60.....	"
"	21.....	22.68.....	"
"	22.....	23.20.....	"
"	24.....	24.13.....	"
"	25.....	24.91.....	"
"	26.....	25.36.....	"
"	27.....	24.71.....	"
"	28.....	23.17.....	"
"	29.....	24.93.....	"

2959

## DEFENDANTS' EXHIBIT A-70.

*Extract from the Minutes of the Meeting of the Board of Directors of the New York and Queens Gas Company, Held at No. 208 5th Avenue, New York City, on Friday, October 22nd, 1909, at 2:30 o'clock P. M.*

"A letter from Messrs. Krauthoff, Harmon and Mathewson, under date of October 5, 1909, was presented, giving as their opinion that Treasury bonds now held by the Lincoln Trust Company, as collateral for money borrowed, could be sold and the proceeds applied on the

payment of the loans, without making application to the Public Service Commission."

2960

## DEFENDANTS' EXHIBIT A-71.

Letter dated November 9, 1910 from Treasurer of the New York and Queens Gas Company, contained in defendant's exhibit A-29. Not printed here.

2961

## DEFENDANTS' EXHIBIT A-72.

Def'ts' Ex. A-72. June 9, 1920. H. S.

Attorney General,

State of New York.

The tax law requires that all real estate shall be assessed at its full and true value.

To secure proper attention this form must be used and the questions clearly answered.

N. B.—A separate application must be made for each Block, and filed with the Department of Taxes and Assessments on or before November 15th.

Owner: New York & Queens Gas Co. Address: Flushing, L. I. Borough of Queens.

*Application for Correction of Assessed Valuation of Real Estate.*

(State Separately for Each Parcel.)

Location of Property No. — — — Street.

Ward or Section —; Volume —; Block 170, Lot 31.

Assessed Valuation, 1917: Land, \$12,600.; Total, \$577,000.

First. The assessment complained of in this application is erroneous by reason of overvaluation, in that your Honorable Board and the Deputy Tax Commissioners acting under your instructions have assessed the improvements upon the aforesaid lot at the sum of \$564,400, whereas the impaired value of such improvements, based upon earnings impaired by rate regulation, taxes and increased cost of operation, is the sum of \$540,100. The extent of the overvaluation is, therefore, the sum of \$24,300.

Second. The assessment complained of in this application is unequal, disproportionate and erroneous for the reason that in assessing other real estate of like character and all other property improved with manufacturing plants in the ward and borough in which the aforesaid property of your Complainant is situated, and in the City of New York generally, your Honorable Board and the Deputy Tax

Commissioners acting under your instructions failed to include in the assessment of the improvements on such real estate or property the value of the machinery, apparatus and appurtenances located therein, such machinery, apparatus and appurtenances under the provisions of subdivision 6, Section 2 of the Tax Law, are taxable as real estate. This failure to include the value of such machinery, apparatus and appurtenances in the assessment of the real estate and improvements containing such machinery, apparatus and appurtenances, resulted in the assessment of all real estate of like character and of all lands and of all improvements containing such machinery, apparatus and appurtenances (excepting the real property of the Complainant) at the rate of 60% of the full value of the land, improvements and machinery, apparatus and appurtenances, whereas the aforesaid property of your Complainant has been assessed at the full cost to reproduce the same, including all machinery, apparatus and appurtenances. Such inequality is not confined to specific instances, but is general throughout the City of New York.

The assessment complained of in this application should, therefore, be reduced to the sum of \$336,660.

Without waiving the objection contained in paragraph "Second" of this complaint, complainant alleges as follows:

Third. The aforesaid assessment is unequal, disproportionate and unjust for the reason that your Honorable Board and the Deputy Tax Commissioners acting under your instructions, in fixing the value of Complainant's land and improvements, including machinery, apparatus and appurtenances, have fixed and determined the assessment of the same at the cost to reproduce such property, improvements, machinery, apparatus and appurtenances, while, upon information and belief, the assessments of all other taxable land, real estate and real property in the Borough of Queens, for the year 1917 have been made at valuations equal to about 85% of the full value of the land, real estate and real property so assessed. The aforesaid assessment should, therefore, be reduced to the sum of \$469,795.

The undersigned represents that it is the owner of the above-described property and claims to be aggrieved by the aforesaid assessed valuation, and makes application to the Commissioners of Tax and Assessments to have the same reviewed and corrected, in accordance with the allegations of the aforesaid complaint.

NEW YORK AND QUEENS GAS  
COMPANY.

By L. B. GAWTRY.

*Vice-President.*

64 CITY OF NEW YORK.

*County of New York, ss:*

L. B. Gawtry, being duly sworn, says that he is the Vice-President, owner of the above-mentioned premises, and that the statements con-

tained in this application for the revision and correction of the assessed valuation thereof are true.

Name: L. B. GAWTRY,  
Address: 130 E. 15th St., City.

Sworn to before me this 14th day of November, 1916.

M. A. COSS,  
*Commissioner of Deeds, N. Y. City,  
Residing in Kings Co.*

N. Y. County Clerk's No. 1168,  
Register's No. 17072.

Commission expires Sept. 21, 1917.

2965

Dated New York, Dec. 11, 1916.

Hon. Commissioners of Taxes and Assessments.

GENTLEMEN:

I have re-examined the property referred to in the within application, and report as follows:

40 on Farrington,  
20 " Myrtle,  
20 " Centre.

Factor-Land \$—; Building \$—; Stories High —,  
Sq. Ft. of Floor Surface —,  
Condition, Improvements: Good, Suitable,  
General Surroundings: Factory & poor tenement frame house  
Leases —,  
Rents —.

General remarks: Land is equitably assessed; the Water Gas Plant Bldgs. and Holders are assessed at the total of \$564,400, or at the figures of the State Tax Department, after depreciation, of date June 30, 1916.

Land .....	\$12,600
Bldgs. ....	21,400
Equip. ....	543,000
	<hr/>
	\$577,000

Respectfully submitted,

T. J. CRONIN,  
*Deputy Tax Commissioner.*

2966 [Endorsed:] New York & Queens Gas Co., Borough of Queens. Application for Correction of Assessed Valuation of Real Estate. Filed Nov. 15, 1916. Ward 3, Volume 2, Page — Block No. 170, Lot No. 31. Street or Avenue —. Name: New York & Queens Gas Co. 1917: Assessed, \$577,000; Land Value \$12,600. 1916: Assessed, \$146,500; Land Value, \$12,600. New

Defendant's Exhibit 89

*Defendant's Exhibit 89*

*Sept. 6. 89 Id  
June 9 - 90*

# REPORT

OF THE

*Hutton and Threlking Gas Co*

TO THE

*Recorded*

State Board of Tax Commissioners

OF THE

STATE OF NEW YORK

FOR THE

Year Ending June 30, 1904 ~~4~~ 3

**2968**

SECTION 1. Subdivision three of section two of the tax law is hereby amended to read as follows:

3. The terms "land," "real estate," and "real property," as used in this chapter, include the land itself above and under water, all buildings and other articles and structures, substructures and superstructures, erected upon, under, or above or affixed to the same; all wharves and piers, including the value of the right to collect wharfage, craneage or dockage thereon; all bridges, all telegraph lines, wires, poles, and appurtenances; all supports and inclosure for electrical conductors and other appurtenances upon, above and under ground, all surface, under ground or elevated railroads, including the value of all franchises, rights or permission to construct, maintain or operate the same in, under, above, on or through streets, highways or public places; all railroad structures, substructures and superstructures; tracks and the iron thereon; branches, switches and other fixtures permitted or authorized to be made, laid or placed in, upon, above or under any public or private road, street or ground; all mains, pipes and tanks laid or placed in, upon, above or under any public or private street or place for conducting steam, heat, water, oil, electricity or any property, substance or product capable of transportation or conveyance therein or that is protected thereby, including the value of all franchises, rights, authority or permission to construct, maintain or operate in, under, above, upon, or through any streets, highways or public places, any mains, pipes, tanks, conduits, or wires, with their appurtenances, for conducting water, steam, heat, light, power, gas, oil, or other substance, or electricity for telegraphic, telephonic or other purposes; all trees and underwood growing upon land, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to the state. A franchise, right, authority or permission specified in this subdivision shall for the purpose of taxation be known as a "special franchise."

A special franchise shall be deemed to include the value of the tangible property of a person, copartnership, association or corporation situated in, upon, under or above any street, highway, public place or public waters in connection with the special franchise. The tangible property so included shall be taxed as a part of the special franchise. No property of a municipal corporation shall be subject to a special franchise tax.

## EXTRACT FROM LAW RELATING TO TAXATION OF SPECIAL FRANCHISES

Very respectfully,  
STATE BOARD OF TAX COMMISSIONERS.

December 1, 1908

SIR:

The following forms, prepared in conformity with the requirements of law, are forwarded you for use in preparing the Report of your company required by Section 43, Chapter 712, Laws 1899.

~~It~~ It is requested that you complete and forward such report as required by that Act on or before

ALBANY,

### State Board of Tax Commissioners

Office of the

#### SCHEDULE A

*68000000 State papers  
Lafayette & Co. 1899*

Title of Company *Newtonson and Flushing Gas Co*

General Offices at *97 Main Street, Flushing, N.Y.*

Date at close of Fiscal Year *August 1st*

For information concerning this Report address *Henry R. Wilson, Vice Pres.*  
*208 - 5th Ave. New York City*

#### OFFICERS OF THE COMPANY WITH P. O. ADDRESS:

President	<i>Frank Telford</i>
Vice-President	<i>Henry R. Wilson</i>
Secretary	<i>Harry L. Snyder</i>
Treasurer	<i>" "</i>
General Manager	<i>Charles Thomas</i>

#### DIRECTORS OF THE COMPANY:

Name	P. O. Address
<i>Frank Telford</i>	<i>208 - 5th Ave. New York City</i>
<i>Henry R. Wilson</i>	<i>208 - 5th Ave. New York City</i>
<i>Newtonson &amp; Flushing</i>	<i>4 Irving Place New York City</i>
<i>Lewis B. Hawtry</i>	<i>4 Irving Place New York City</i>
<i>Thomas W. Stephens</i>	<i>2 Wall St. New York City</i>

As last reported

Description of special franchise, showing streets, highways or public places possessed or rights enjoyed and in what tax district or districts same is located.  
*Note: If this information was given in former report and map filed, state such fact, giving only additional grants since last report.*

SCHEDULE B

Defendant's Exhibit 89

5

SCHEDULE C

Copy of special law, grant, ordinance or contract or reference to general law under which "special franchise is held, possessed or enjoyed and statement of any condition, obligation or burden imposed upon such special franchise, or under which the same is enjoyed."

*Note: If this information was given in former report and copies filed, state such fact, giving only additional rights since last report.*

As last reported



# CAPITAL STOCK—SCHEDULE E

	NO. SHARES	TOTAL PAR VALUE	DIVIDENDS DECLARED DURING YEAR		MARKET VALUE DURING YEAR		
			RATE	WHEN PAYABLE	HIGHEST	LOWEST	PRESENT
Common issued.....	3000	300,000			None as far as known		
Preferred issued.....	500	50,000	6	P. & A.			
Total .....							

# FUNDED DEBT—SCHEDULE F

DESIGNATION OF LIEN	DATE	MATURITY	AMOUNT OUTSTANDING	INTEREST		MARKET VALUE DURING YEAR		
				RATE	WHEN PAYABLE	HIGHEST	LOWEST	PRESENT
Mortgage subject to a prior mortgage securing the greater part of the company's property securing \$30,000 of bonds	Aug 1 <sup>st</sup> 1900	Aug 1 <sup>st</sup> 1930	300,000	5%	P. & A.	Unknown - no sales Estimated at not over 90%		

Refer to Schedule E & F of 1904

# SCHEDULE D

Statement of Assets and Liabilities June 30, 1904

ASSETS	AMOUNT	LIABILITIES	AMOUNT
Cost of Real Estate & Improvements	None	Capital Stock.....	350,000
Cost of Equipment.....	"	Funded Debt.....	300,000
Stock & Bonds of other Companies	None	Accounts and Bills Payable.....	31,861 04
Material and Supplies.....	6827 46	Int. on Funded Debt Due & Acc'd	6250
Accounts and Bills Receivable...	9255 44	Rentals Due and Accrued.....	
Cash on hand.....	12845 04	Dividends unpaid.....	



Statement of Receipts and Disbursements for year ending June 30, 1964

RECEIPTS	AMOUNT
From Actual Operation	91 964 48
Interest and Dividends	
Rentals (not including tracks)	
Advertising	
Sales of Stock	
Sales of Bonds	20 000
Bills Payable	6 567 40
Other Sources	
Rents Received for Tracks and Terminals	
Deficit	118 532 38
Total	

*Defendant's Exhibit 89*

SCHEDULE G

Report below must be MADE IN DETAIL as called for.

DISBURSEMENTS	AMOUNT
Salaries of General Officers	3 000
Salaries of Clerks and Office Expenses	5 949 70
Law Expenses	1 423 02
Other Operating Expenses	41 209 94
Maintenance { In Streets \$ 313.89 } { Outside Streets \$ 118 77.63 }	12 190 92
Reconstruction { In Streets \$ 14 792. } { Outside Streets \$ 115 34.99 }	14 792
New Construction(Extension) { In Streets \$ 115 34.99 } { Outside Streets \$ 69 18.54 }	18 153 13
Rentals	1 082 60
Interest paid	15 000
Rents paid for Tracks and Terminals	
Taxes on Capital Stock and Earnings paid State Comptroller	324 06
Taxes paid on Special Franchise	
Taxes on Real Estate in this State other than Special Franchise	770 92
Taxes on Personal Estate in this State	
Taxes on Property in other States	
Payments Covered by { Percentage on Gross Earnings paid Municipality	
Sec. 46,	
Tax Law.	
Other Items	
Dividends paid % Common Stock	
Dividends paid 6 % Preferred Stock	3 000
Amount paid for New Street Paving	

5225	2194176	4470265	<p>NAME OF EACH TOWNSHIP AND CITY WHEREIN LOCATED AND VALUERS IN CITY WHERE DIFFERENT TAX RATES PREVAIL</p> <p><i>Borough of Queens City of New York</i></p>
PRESENT VALUE OF PROPERTY IN STREETS, HIGHWAYS AND PUBLIC PLACES ON BASIS OF DEPRECIATION (NEW)	PRESENT VALUE OF PROPERTY IN STREETS, HIGHWAYS AND PUBLIC PLACES (ALLOWING DEPRECIATION)	PRESENT VALUE OF PROPERTY IN STREETS, HIGHWAYS AND PUBLIC PLACES ON BASIS OF DEPRECIATION (NEW)	

STATEMENT OF COST TO REPRODUCE NEW PROPERTY IN STREETS, HIGHWAYS, ETC.; VALUE, LESS DEPRECIATION

# SCHEDULE K

*68 Exhibit 89*  
*Defendants Exhibit 89*

16176

QUEENSBORO GAS & Elect.

Harmon & Mathewson  
 ----- No. 40 Wall Street,  
 New York, March 10, 1904.

Received  
 March 11, 1904,  
 State Board of  
 Tax Commissioners,  
 Albany, N. Y.

Benjamin S. Harmon,  
 Charles F. Mathewson,  
 Edward J. Patterson  
 J. Frederick Eagle.

NEWTOWN & FLUSHING GAS COMPANY.

State Board of Tax Commissioners,

Albany, N. Y.

Dear Sirs:-

Referring to our letter of the 7th inst. and affidavit of the Vice-President Thomas therein enclosed, respecting the assessment on franchises for the current year, we beg to add:

We find that the local assessment for "real property of corporations" (that is pipes and mains outside of the public streets), has been increased to \$15,000 for 1904, as against \$2750 in 1903. On asking of the assessors here an explanation of this fact, they say that they have discovered that a large part of the company's mains are located in ways which have never been dedicated or condemned for public streets, and which cannot be. Consequently, they have assessed these pipes and mains as outside of public high-ways.

This adds a conclusive consideration, we submit, to the application of the company through Mr. Thomas' affidavit to reduce its assessment; since this very fact was stated by

*Expenditures*

Mr. Thomas in his affidavit, and it would be double taxation for you to assess these pipes as part of the franchises, when they are assessed by the City and recognized to be outside of public high-ways.

Yours truly,

Harmon & Mathewson.

*Wesley dent's Ex lued 189*

NOTE: Use one of these forms for each township, city, and for each ward in a city where the tax rates differ, stating name of district.

FORM A-1-1904

GAS

## REPORT

OF THE

*40 Miles \$ 23.00*

OF

*Houston and Trucking Co Company*

### TANGIBLE REAL PROPERTY

Located in, upon, under or above Streets, Highways and Public Places

\_\_\_\_\_

Deposits Exhibit 89

Tax District Borough of Queens Ward 3  
GAS

Laid Previous to June 30, 1904. Report only on property located in, upon, under or above Streets, Highways (including Crossings over 250 ft.) and Public Places

Diameter of pipe inches	Length in Feet		Average Age years	Wt per foot	Valves and Boxes			Special Castings		Service Connections			Kind of Paving
	Cast Iron	Steel and Wrought Iron			Number	Size in inches	Age years	Number of tons	Age years	Size and Number	Length in feet	Age	
3"	63,443	None	Unknown	Unknown	None	Known of	Unknown			36	Unknown	up	Asphalt
4"	83,837									15-3		to	
6"	31,033									14		30	
8"	14,788									7-3		20	
10"	11,345									14		20	
12"	2,664									7		years	
	236,091									22-1			

Present value reproduced (new) \$ 55,752.65  
Present value allowing depreciation \$ 21,941.76  
Laid from June 30, 1903 to Nov. 1, 1903

14"	4,138	None		16	None	None	None			14	16'		Asphalt
6"	92			?						15	1200'		Asphalt
										14	16'		
										14	22		

Value (new) \$ 1067.25

State of New York

County of New York

Angus Wilson, Vice President of the Newtown and Flushing

being duly sworn, deposes and says that the foregoing statement have been compiled from the books and records of this company and from facts in the possession of its officers and employees, and after careful examination of the same, declares them to be a true, full and correct statement of the property of said company and the value thereof as to all the matters herein set forth, to the best of my knowledge and belief.

Subscribed and sworn to before me

Deposits Exhibit 89

SCHEDULE K

AND SAME OUTSIDE WITH ASSESSMENTS IN EACH TAX DISTRICT

PRESENT VALUE OF PROPERTY (INSIDE STREETS, HIGHWAYS AND PUBLIC PLACES. (Allowing depreciation)	ASSESSMENT OF REAL ESTATE IN STREETS, HIGHWAYS, ETC. IN 1901	ASSESSMENT OF REAL ESTATE OUTSIDE STREETS, HIGHWAYS, ETC. IN 1901	REMARKS
3,370.00	75,000	22,700	The foregoing figures except the last two are necessarily estimated.

DESCRIPTION	AMOUNT
-------------	--------

Detailed statement of shares of stock actually owned in other corporations which are taxable on their capital stock and all other non-taxable securities owned.

## SCHEDULE I,

12

*Refen danti* Ex. July 1899

## SCHEDULE M

13

Defendants Exhibit 89

## STATEMENT IN DETAIL OF RENTALS PAID

NAME OF LESSOR	ANNUAL RENTAL PAID BY LESSEE	PORTION USED FOR PAY- MENT OF INTEREST ON DEBT OF LESSOR	PORTION USED FOR PAY- MENT OF DIVIDENDS ON CAPITAL STOCK OF LESSOR
<i>None</i>			
Total Amount of Annual Rental.....			

SCHEDULE N

## STATEMENT IN DETAIL OF RENTALS RECEIVED

[illegible]

[illegible]

18. *Asplenium dentatum* L.

The accompanying blanks are an integral part of this report. A separate blank should be used for each town, ship, city, and for each ward in a city where the tax rates differ. Additional blanks will be furnished if a sufficient number does not accompany the report.

They are intended for detailed data showing character of construction. Whenever there are peculiar conditions that tend to cause more rapid depreciation than ordinary, or any special conditions that tend to make the property less valuable, additional data should be furnished.

If any report does not contain the proper blanks for the different fields of construction needed to make a satisfactory report, other blanks will be furnished on request, covering surface street railroads, elevated railroads, surface steam railroads, telegraph, telephone, compressed air, oil, steam heat, electric light and power and subway construction. Other special blanks will be prepared if the nature of any special construction requires them.

The Law requires that every report made under this section shall have annexed thereto the affidavit of the President, Vice-President, Secretary or Treasurer of the association or corporation, or one of the persons or one of the members of the co-partnership making the same.

STATE OF NEW YORK,  
County of *New York* } ss.

Henry R. Wilson, Vice President

of the Newtown and Flushing Gas Company

being duly sworn, deposes and says that the foregoing statements have been compiled from the books and records of this Company, and after careful examination of the same, declares them to be a true, full and correct statement of the property of said Company and the value thereof at the close of the year ending June 30, 1904, as well as of its financial condition and affairs on the said date, to the best of my knowledge and belief.

$$\begin{bmatrix} \dot{f} \\ \dot{z} \end{bmatrix}$$

Henry Wilson

Subscribed and sworn to before me this  
27<sup>th</sup> day of November 1903



*Superintendent of Taxes*

# REPORT

OF THE

*Newtown and Flushing Gas Company*

TO THE

*Recorded*

State Board of Tax Commissioners

OF THE

STATE OF NEW YORK

FOR THE

Year Ending June 30, 1902



# State Board of Tax Commissioners

ALBANY.

SIR:

The following forms, prepared in conformity with the requirements of law, are forwarded you for use in preparing the Report of your company required by Section 43, Chapter 712, Laws 1899.

~~For~~ It is requested that you complete and forward such reports as required by that act on or before December 1, 1902.

Very respectfully,

STATE BOARD OF TAX COMMISSIONERS.

## EXTRACT FROM LAW RELATING TO TAXATION OF SPECIAL FRANCHISES

SECTION 1. Subdivision three of section two of the tax law is hereby amended to read as follows:

3. The terms "land," "real estate," and "real property," as used in this chapter, include the land itself above and under water, all buildings and other articles and structures, substructures and superstructures, erected upon, under, or above or affixed to the same; all wharves and piers, including the value of the right to collect wharfage, crange or dockage thereon; all bridges, all telegraph lines, wires, poles and appurtenances; all supports and inclosure for electrical conductors and other appurtenances upon, above and under ground, all surface, under ground or elevated railroads, including the value of all franchises, rights or permission to construct, maintain or operate the same in, under, above, on or through streets, highways or public places; all railroad structures, substructures and superstructures; tracks and the iron thereon; branches, switches and other fixtures permitted or authorized to be made, laid or placed in, upon, above or under any public or private road, street or ground; all mains, pipes and tanks laid or placed in, upon, above or under any public or private street or place for conducting steam, heat, water, oil, electricity or any property, substance or product capable of transportation or conveyance therein or that is protected thereby, including the value of all franchises, rights, authority or permission to construct, maintain or operate in, under, above, upon, or through any streets, highways or public places, any trains, pipes, tanks, conduits, or wires, with their appurtenances, for conducting water, steam, heat, light, power, gas, oil or other substance, or electricity for telegraphic, telephonic or other purposes, all trees and underwood growing upon land, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to the state. A franchise, right, authority or permission specified in this subdivision shall for the purpose of taxation be known as a "special franchise." A special franchise shall be deemed to include the value of the tangible property of a person partnership, association or corporation situated in, upon, under or above any street, highway, public place or public waters in connection with the special franchise. The tangible property so included shall be taxed as a part of the special franchise. No property of a municipal corporation shall be subject to a special franchise tax

Title of Company Howland & Finkley, Gas Company

General offices at 97 Nassau St. New York

Date at close of Fiscal Year August 1st

For information concerning this report address Henry R. Wilson, Tax Trust, at  
208 Fifth Ave., New York City

OFFICERS OF THE COMPANY WITH ADDRESS:

President Frank Telford

342 Street and Broadway, New York City

Vice-President Henry R. Wilson

208 Fifth Ave. New York City

Secretary Harry L. Snyder

208 Fifth Ave. New York City

Treasurer

General Manager Alfred President Charles Thomas

97 Nassau Street, New York City

Description of special franchise showing streets, highways or public places possessed or rights enjoyed and in what tax district, or districts same is located.

*Note: If this information was given in former report and map filed, state such fact, giving only additional grants since last report.*

*As reported in 1901*

SCHEDULE B

4

*Refer to schedule C*

SCHEDULE C

5

Copy of special Law, grant, ordinance or contract or reference to general law under which "special franchise is held, possessed or enjoyed and statement of any condition, obligation or burden imposed upon such special franchise, or under which the same is enjoyed."

*Note: If this information was given in former report and copies filed state such fact, giving only additional rights since last report.*

*As reported in 1901*

Statement of Assets and Liabilities June 30, 1902.

SCHEDULE D

6

*Refer to Exhibit 90*

March 6th, 1902.

Peter Deyo, Esq.,

Secretary-State Board of Tax Commissioners,

Albany, N.Y.

Dear Sir:

The Newtown & Flushing Gas Company, formerly New York & Queens Gas, Electric Light & Power Company, own no electric light plant. The electric light plant reported by the old company is now the property of the New York & Queens Electric Light & Power Company. The Newtown & Flushing Gas Company's office is 41 Wall Street, New York.

Yours truly,

P. F. Wittmer.

ASSETS		LIABILITIES	
	AMOUNT		AMOUNT
Cost of Real Estate & Improvements	<i>Unknown</i>	Capital Stock	<i>850,000</i>
Cost of Equipment	<i>Unknown</i>	Funded Debt	<i>300,000</i>
Stock & Bonds of other Companies	<i>None</i>	Accounts and Bills Payable	<i>130,503 69</i>
Material and Supplies	<i>153,768 80</i>	Int. on Funded Debt Due & Acc'd	<i>62,500</i>
Accounts and Bills Receivable	<i>8512 96</i>	Rentals Due and Accrued	<i>None</i>
Cash on hand	<i>26,503 64</i>	Dividends unpaid	<i>None</i>

11311

NEWTOWN AND FLUSHING GAS COMPANY.

-----

208 5th Avenue.

41 Wall Street, New York, December 22, 1902

Frank Tilford, President,  
Henry R. Wilson, Vice-President,  
Chas. Thomas, Vice-Pres't & Gen'l Mgr.  
H. L. Snyder, Secretary & Treasurer.

State Board of Tax Commissioners,

Albany,

Received  
Dec. 23, 1902.  
State Board of  
Tax Commissioners.  
Albany, N. Y.

N. Y.

N. Y.

Dear Sirs:-

I am in receipt of your favor of the 17th instant by

Secretary Deyo reading as follows:

"In your report, received at this office December 4th, 1902, you have failed to state the value of your capital stock under Schedule E. If there have been no sales, please quote a fair estimated market value.

Under Schedule G you state that you received \$50,000 for capital stock. How much stock was sold for that sum?

The facts in reference to the preferred stock issue, sale and value are as follows: In the spring of 1902 it became apparent that the earnings of the Company were insufficient to meet requirements and that it was necessary to provide at least \$50,000 additional funds. It was also apparent that in the present condition of the Company's finances, it would be impossible to place either stock or bonds of the Company with the public; ~~2992~~ accordingly, as the

*Refer Davis to Exhibit 90*

No. 2

case was imperative, the interests owning the Company conferred and agreed to make up a fund of the above amount for the Company, each interest contributing its pro rata share.

It was at first designed to issue corporate bonds for the amount; but as the property was already covered by two mortgages (See Schedule F), it was finally determined to increase the \$300,000 of common stock, by the creation and issue of preferred stock which should go to the interests contributing; and it being illegal to issue stock for less than par, such interests advanced the \$50,000 to the Company and received \$50,000 of preferred stock at par therefore.

Whether or not said transaction so far as the Company is concerned might technically be termed a "sale" of the stock at that figure, it was not and is not so considered by the parties. The stock could not have been sold to outsiders at any price; it was not considered by the parties as worth par or anything like it. It made no difference to the respective parties contributing to the fund as to what amount of preferred stock they each received, since they contributed and received preferred stock in the same ratio as their previous holdings of common stock, and their relative interests in the property were thus preserved.

So far as I know, and I think I am in a position to know, there is no "market" value whatsoever for either the preferred or common stock of the Company. There have been no sales of either class of stock to my knowledge, except as the



foregoing may be termed a "sale" of preferred stock. It is difficult, therefore, to quote a "fair market value" unless I were to reply "nothing". There is in fact no "market value" for either. If I were to leave out the word "market" I think I would say that the common stock had no value at present, and that the preferredstock might be worth to the holders (but to no one else) not exceeding 25 per cent of par. I may add that the \$50,000 fund went chiefly to payment of debts and construction account outside of the streets.

Trusting that this will give you the information required, we remain,

Yours very truly,

Henry R. Wilson,  
Vice-President.



*Refer danti Exhibit 90*

December 17, 1902.

Dictated by J. H. E.

Newtown & Flushing Gas Company,

Henry R. Wilson, Vice-President,

208 Fifth Avenue,

New York City.

Dear Sir:

In your report, received at this office December 4th, 1902, you have failed to state the value of your capital stock under Schedule E. If there have been no sales, please quote a fair estimated market value.

Under Schedule G, you state that you received \$50,000 for capital stock. How much stock was sold for that sum?

Yours very truly,

Secretary.

M. F.

CAPITAL STOCK—SCHEDULE E

No. Shares	Total Par Value	Dividends Declared During Year	Market Value During Year		
			Highest	Lowest	Present
3000	300,000	None	None as far as known		
500	50,000				
Preferred issued .....					
Common issued .....					
Total .....					

FUNDED DEBT—SCHEDULE F

Designation of Lien	Date	Maturity	Amount Outstanding	Rate	When Payable	Market Value During Year		
						Highest	Lowest	Present
Mortgage subject August 1, 1901 August 1, 1930 to a first mortgage covering the greater part of the company's property securing \$103,000 of bonds			300,000	5%	Feb & Aug	Market value estimated at no more than \$100,000	90% of par	
Interest								

9666

unc.

RECEIPTS		AMOUNT	
From Actual Operation .....		\$ 64	028 08
Interest and Dividends .....			
Rentals .....			
Advertising .....			
Sales of Stock .....		50	000
Sales of Bonds .....			
Bills Payable .....			
Other Sources .....		48	136 65

# SCHEDULE G

Statement of Receipts and Disbursements for year ending June 30, 1902.

8  
*Dividends is what to*

# SCHEDULE G

Report below must be MADE IN DETAIL as called for.

DISBURSEMENTS		AMOUNT	
Salaries of General Officers.....		\$ 48	180 17
Salaries of Clerks and Office Expenses.....			
Law Expenses.....		3	22 1
Other Operating Expenses .....		7	62 13
Maintenance .....		2	1 75 4
Reconstruction.....		24	566 67
New Construction (Extension) { In streets .....	\$ 7	445	67
Outside streets .....	\$ 34	257	83
Rentals.....			
Interest paid.....		15	000
Taxes on Capital Stock and earnings paid Comptroller .....		237	09
Taxes paid on Special Franchise.....			
Taxes on Real Estate in this State other than Special Franchise.....		775	03
Taxes on Personal Estate in this State.....			
Taxes on Property in Other States.....			
Percentage on Gross Earnings paid Municipality.....			
Payments Covered by Sec. 46, Tax Law.....			
Other Items.....			
Dividends Paid.....% Common Stock.....			
Dividends Paid.....% Preferred Stock.....			
Amount Paid for New Street Paving.....		17	225 40
Surplus .....		162	163 73
Total.....			

NAME OF EACH TOWNSHIP AND CITY WHEREIN LOCATED AND WARDS IN CITY WHERE DIFFERENT TAX RATES PREVAIL.	PRESSENT VALUE OF PROPERTY IN STREETS, HIGHWAYS AND PUBLIC PLACES ON BASIS OF COST OF REPRODUCTION (New)	PRESSENT VALUE OF PROPERTY IN STREETS, HIGHWAYS AND PUBLIC PLACES. (Allowing depreciation)	PRESSENT VALUE OF PROPERTY OUTSIDE STREETS, HIGHWAYS AND PUBLIC PLACES ON BASIS OF COST OF REPRODUCTION (New)
<i>Board of Queens City of New York</i>	<i>53,912.48</i>	<i>20836.77</i>	<i>50,000</i>
<i>See reports of 1900 and 1901 on this subject</i>			

STATEMENT OF COST TO REPRODUCE NEW PROPERTY IN STREETS, HIGHWAYS, ETC. VALUE LESS DEPRECIATION

SCHEDULE K

10

*Defendants Exhibit - 90*

12168

Harmon & Mathewson

No.40 Wall Street.

Benjamin S. Harmon,  
Charles F. Mathewson,  
Edward J. Patterson.

-----  
J. Frederick Eagle.

Received  
Feb. 23, 1903.  
State Board of  
Tax Commissioners.  
Albany, N. Y.

New York, February 21st, 1903.

In the Matter of the Assessment of the  
NEWTOWN AND FLUSHING GAS COMPANY on  
Special Franchises for the year 1903.

State Board of Tax Commissioners,

Albany, N. Y.

Dear Sirs:-

Referring to the application filed with you on the 18th instant and the writer's oral statement, in relation to the assessment of the above company for the year 1903, and the points which were raised by your engineer respecting which the writer was not able to answer definitely, but offered to afford you further information, we have to say:

1. The Company has acquired no street rights or franchises since the assessment of 1902; on the contrary certain of its franchises covering much the larger part of its territory have been questioned and are under dispute, as shown in said application.
2. It is true, as the report shows, and as your engineer suggested, that for the year ending June 30, 1902 the mileage of the company's pipes in the streets increased; and if such increased pipe were productive, and if the present cost of pipe could be considered

3000

*defendants Exhibit 90*

S.B. of T. C. 2

a fair average cost or value, and if the company's other mains had not depreciated within the year, the value of the company's total mileage in the streets over that specified in the preceding report might fairly be accepted on the basis mentioned by your engineer.

On this subject, however, we beg to say:

(a) The 8-inch pipe of about a mile was run around the border of the village of College Point to pick up the unconnected ends of 3- and 4-inch pipe, in order to make a better circulation in the company's system and to overcome the complaints of poor pressure. It resulted in substantially no new consumers (probably not over a dozen) and was not a "supply line". Consequently it is virtually non-income producing.

The 5-inch pipe, about two miles, was to connect College Point with Whitestone, through an unproductive stretch. There are only fourteen meters on this line, and it is also, therefore, virtually unproductive.

The 4-inch pipe alone is what may be termed "supply pipe", with an income-producing capacity.

(b) The present price of pipe cannot be called an average or reasonable value therefor. The price of all iron and steel products is at present abnormal. In fact, the present cost of pipe is nearly twice the cost at which it has been procurable, at times within the last ten years.

Consequently we claim that it would be unjust to assess the pipe now as of anything more than the fair average cost in ordinary times; that is to say, at least 33% to 40% below present prices.

(c) The old pipes in the ground we find so rotten and corroded that they are worthless when dug up. They are never worth removing from the ground, and are not removed unless we lay the other pipe in the same trench, and if removed to make room for other pipe are merely sold for junk in every instance, and sometimes the junkman refuses to pay anything for them even as junk.

The pipes being so old and in this condition, the depreciation for a single year is much greater than would be the case with new pipe; and consequently a very large allowance must be made and is made by us for depreciation on such pipe from year to year.

The foregoing represents the consideration which induced the company's estimate of the aggregate increase in value of its

S.B. of T. C. 3

pipe lines on June 30, 1902 as compared with June 30, 1901. It is submitted that an increase in the assessment of "special franchises" of nearly 50%, from \$54,000 to \$80,000, is not sustainable in view of the facts now before the Board, and would be a very serious injustice to the company.

Yours very truly,

Harmon & Mathewson

STATE OF NEW YORK,

City and County of New York, ss;

CHARLES THOMAS, being duly sworn, says: That he is Vice-President and General Manager of the Newtown and Flushing Gas Company, and that the foregoing facts and explanations are true and accurate.

Sworn to before me, this

21st day of February, 1903.

Harry M. Austin,  
Notary Public in and for Queens County.  
Certificate filed in New York County.

Charles Thomas.



*Assessments Exhibit 90*

**NOTE:** Use one of these forms for each township, city, and for each ward in a city where the tax rates differ, stating name of district.

FORM A-1

*Tax District Borough of Queens, City of New York.*

**GAS**

## REPORT

*39 Miles*

OF THE

*Queens & Flushing Gas Company*

OF

## TANGIBLE REAL PROPERTY

Located in, upon, under or above Streets, Highways, and Public Places

Pursuant to the provisions of Section 43, Chapter 712, Laws of 1899, you are requested to make report of the matters contained in the within blank, and return to this office on or before December 1st, 1902.

Yours very truly,

STATE BOARD OF TAX COMMISSIONERS.

b<sub>3</sub>/s

3004

State of New York

SS:

County of New York

Myself, William, Vice President

of the Western and Atlantic

Gas Company,

being duly sworn, deposes and says that the foregoing statements have been compiled from the books and records of this company and from facts in the possession of its officers and employees, and after careful examination of the same, declares them to be a true, full and correct statement of the property of said company and the value thereof as to all the matters herein set forth, to the best of my knowledge and belief.

Subscribed and sworn to before me

this 24 day of December, 1902

James H. Black

Notary Public

William P. Wilson

GAS													
Laid Previous to June 30, 1902. Report only on property located in, upon, under or above Streets, Highways and Public Places.													
Diameter of pipe in inches	Length in Feet	Cust. Street and Sewer	Average Age in Years	Wt. per foot	Valve and Boxes				Hydrants				Kind of Paving
					Number	Size in inches	Age in Years	Number	Age in Years	Size and Number	Length in feet	Age	
3	63.44	None	None	None	None	None	None	None	None	4 1/2	11.10	14	None
4	20.28	None	None	None	None	None	None	None	None	4 1/2	11.10	14	None
6	26.28	None	None	None	None	None	None	None	None	4 1/2	11.10	14	None
8	11.14	None	None	None	None	None	None	None	None	4 1/2	11.10	14	None
10	7.78	None	None	None	None	None	None	None	None	4 1/2	11.10	14	None
12	4.00	None	None	None	None	None	None	None	None	4 1/2	11.10	14	None
Laid from June 30, 1902, to Nov. 1, 1902													
4	105.50	None	None	None	None	None	None	None	None	4 1/2	11.10	14	None
6	42.93	None	None	None	None	None	None	None	None	4 1/2	11.10	14	None
8	60.65	None	None	None	None	None	None	None	None	4 1/2	11.10	14	None
10	35.18	None	None	None	None	None	None	None	None	4 1/2	11.10	14	None
12	21.84	None	None	None	None	None	None	None	None	4 1/2	11.10	14	None
Present value reproduced (new)													
\$ 529,318													
Present value allowing depreciation													
\$ 308,267.77													

Referance to Exhibit 90

Defendant's Exhibit 90

SCHEDULE K

AND SAME OUTSIDE WITH ASSESSMENTS IN EACH TAX DISTRICT.

PRESSENT VALUE OF PROPERTY Outside STREETS, HIGHWAYS AND PUBLIC PLACES. (Allowing depreciation.)	ASSESSMENT OF REAL ESTATE in STREETS, HIGHWAYS ETC., IN 1902.	ASSESSMENT OF REAL ESTATE Outside STREETS, HIGHWAYS ETC., IN 1902.	REMARKS
32,725	54,000	32,725	The foregoing figures except the last two (curbstone) are necessarily "estimated".
Including			
suitable			
rights, no cold			
no tangible			
property in			
cluded in			
special fund			



Value of tangible, personal property, material, supplies, cars, wires, pipes, etc. . . . .

Value of tangible, personal property, material, supplies, cars, wires, pipes, etc. . . . .

None

### DESCRIPTION

**Detailed statement of shares of stock actually owned in other corporations which are taxable on their capital stock and all other non-taxable securities owned.**

Refers directly to Exhibit 90

12

## 13

### STATEMENT IN DETAIL OF RENTALS PAID

## SCHEDULE H

NAME OF LESSOR	ANNUAL RENTAL PAID BY LESSEE	PORTION USED FOR PAY- MENT OF INTEREST ON DEBT OF LESSOR	PORTION USED FOR PAY- MENT OF DIVIDENDS ON CAPITAL STOCK OF LESSOR
<i>None</i>			
Total amount of Annual Rental.....			

**SCHEDULE J**

### STATEMENT IN DETAIL OF RENTALS RECEIVED

NAME OF LESSEE	THE ANNUAL AMOUNT
None	

## SCHEDULE M

[illegible]

13. *de rebus antiquis*  
14. *de rebus antiquis et hactenus*

**They are intended for detailed data showing character of construction. Whenever there are peculiar conditions that tend to cause more rapid depreciation than ordinary, or any special conditions that tend to make the property less valuable, additional data should be furnished.**

The Law requires that every report made under this section shall have annexed thereto the affidavit of the President, Vice-President, Secretary or Treasurer of the association or corporation, or one of the persons or one of the members of the co-partnership making the same.

Henry D. Wilson, the Vice President

being duly sworn, deposes and says that the foregoing Statements have been compiled from the books and records of this Company, and after careful examination of the same, declares them to be a true, full and correct statement of the property of said Company and the value thereof at the close of the year ending June 30, 1902, as well as of its financial condition and affairs on the said date, to the best of my knowledge and belief.

Henry L Wilson

James K. Clark

300, B

Form A

*Defendant's Exhibit 91*

810014

# REPORT

OF THE

*Newtown and Flushing Gas Company*

TO THE

*Recorded*

State Board of Tax Commissioners

OF THE

*To be filed*

STATE OF NEW YORK

FOR THE

Year Ending June 30, 1901

3008



Also those reported in 1900 by the College  
Point Gas Company, which was merged into  
the Newtown and Flushing Gas Company in  
the spring of 1901.

Those reported in 1900

1  
Description of special franchise showing streets, highways or public places possessed or rights enjoyed and in what  
tax district, or districts same is located.  
Note: If this information not given in former report so implied, state such fact, giving only additional grants since June 30, 1900.

SCHEDULE B

16  
10 of said matter  
20 of said matter  
11  
20 of said matter  
11

5

SCHEDULE C

Copy of special Law, grant, ordinance or contract or reference to general law under which "special franchise is held,  
possessed or enjoyed and statement of any condition, obligation or burden imposed upon such special franchise, or  
under which the same is enjoyed."

Note: If this information was given in former report and copies filed state such fact, giving only additional rights since June 30, 1900.

Those reported in 1900.

Also those reported in 1901 by the College  
Point Gas Company, which was merged into  
the Newtown and Flushing Gas Company  
in the spring of 1901



## CAPITAL STOCK—SCHEDULE E

[illegible]

FUNDED DEBT—SCHEDULE F

[illegible]

## SCHEIDT, E. D.

**Statement of Assets and Liabilities June 30, 1901.**

[illegible]

This report includes the former College Point Gas Company as well as the operations of the Newtown and Flushing Gas Company as the latter stated before it absorbed the former.

RECEIPTS		AMOUNT
From Actual Operation.....		\$ 35 555 44
Interest and Dividends.....		
Rentals.....		
Advertising.....		
Sales of Stock.....		
Sales of Bonds.....		
Bills Payable.....		5 000
Other Sources.....		

Statement of Receipts and Disbursements for year ending June 30, 1901.  
SCHEDULE G

Defendant's Exhibit 91

9  
SCHEDULE G  
Report below must be made in detail as called for.

DISBURSEMENTS		AMOUNT	
Salaries of General Officers.....		\$ 1 974 93	
Salaries of Clerks and Office Expenses.....		3 397 72	
Law Expenses.....			
Other Operating Expenses.....		17 453 06	
Maintenance.....		22 825 66	
Reconstruction.....		7 777 18	
		17 052 53	
New Construction (Extension) {	In streets \$		
	Outside streets \$		
Rentals.....			
Interest paid.....		5 075	
Taxes on Capital Stock and earnings paid Comptroller.....		57 70	
Taxes Paid on Special Franchise.....			
Taxes on Real Estate in this State other than Special Franchise.....		468 66	
Taxes on Personal Estate in this State.....			
Taxes on Property in Other States.....			
Percentage on Gross Earnings paid Municipality.....			
Payments Covered by Sec. 46, Tax Law. {			
Other Items.....			
Dividends Paid.....% Common Stock.....			
Dividends Paid.....% Preferred Stock.....			
Amount Paid for New Street Paving.....			





# GAS

Laid Previous to June 30, 1904 Report only on property located in, upon, under or above Streets, Highways and Public Places.

Diameter of pipe inches	Cost Iron feet	Steel and Wrought Iron feet	Average Age years	Wt. per foot	Valves and Boxes			Street Lamps		Service Connections			Kind of Paving
					Number	Size inches	Age years	Number	Year set	Size and Number	Length feet	Age	
3"	62552	None	Unknown	12	None					2 1/2"	10	2 1/2"	Main
4"	52155			18						2 1/2"			
6"	15314			30						2 1/2"			
8"	5232			41						2 1/2"			
10"	7733			46						2 1/2"			
12"	410			50						2 1/2"			

Laid June 30, 1904 to Nov. 1, 1904

3"	141	12
4"	3212	11

Present value reproduced (new) \$ 30,500.00

Present value allowing depreciation \$ 20,000.00

State of New York

County of New York

City of New York

City of New York

City of New York

City of New York

City of New York

City of New York

City of New York

City of New York

City of New York

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being duly sworn, deposes and says that in the possession of its officers and employees, and after careful examination of the same, declares them to be a full and correct statement of the property of said company and the value thereof as to all the matters herein set forth, to the best of my knowledge and belief.

Subscribed and sworn to before me this 21st day of November, 1904.

Notary Public in and for the City and County of New York.

Notary Public in and for the City and County of New York.

Notary Public in and for the City and County of New York.

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Notary Public in and for the City and County of New York.

Notary Public in and for the City and County of New York.

AND SAME OUTSIDE WITH ASSESSMENTS IN EACH TAX DISTRICT.

PURCH VALUE OF PROPERTY OUTSIDE STREETS, HIGHWAYS AND PUBLIC PLACES. (Allowing depreciation.)	ASSESSMENT OF REAL ESTATE IN STREETS, HIGHWAYS, ETC., IN 1901.	ASSESSMENT OF REAL ESTATE OUTSIDE STREETS, HIGHWAYS, ETC., IN 1901.	REMARKS.
23000	48900	\$ 22735	The foregoing figures in the first four columns are the best estimate that the Company is able to make.
Analyzed as follows:	including both tangible and intangible property	of this sum \$22210 was assessed in the name of the	
Newtown & Hudson Gas Co before merger in the Company	of the above	Company and	
\$22700	Special franchise	Hudson Gas	
College Point Gas Company before merger	\$39000 was assessed in the name of	of the College Point Gas	
300	in the name of	Company	
of the former	Hudson Gas	Company	
Company has been	Company and		
royal during the	\$2900 against		
standing virtually	the College Point		
outside Streets as	Gas Company		

Value of tangible personal property, material, appliances, cars, worn papers, etc.

**Index**

DESCRIPY	of one
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AMOUNT

## SCHEDULE 1

**Detached statement of shares of stock actually owned in other corporations which are taxable on their capital stock and all other non-taxable securities owned.**

12

13  
STATEMENT IN DETAIL OF RENTALS PAID  
SCHEDULE H

[illegible]

SCHEDULE J  
STATEMENT IN DETAIL OF RENTALS RECEIVED

[illegible]

*Dependentia ex libro 91*

The accompanying blanks are an integral part of this report. A separate blank should be used for each township, city, and for each ward in a city where the ward rates differ. Additional copies will be furnished if a sufficient number does not accompany the report.

They are intended for detailed data showing character of construction. Whenever there are peculiar conditions that tend to cause more rapid depreciation than ordinary, or any special conditions that tend to make the property less valuable, additional data should be furnished.

If any report does not contain the proper blanks for the different fields of construction needed to make a satisfactory report other blanks will be furnished on request, covering surface street railroads, elevated railroads, surface steam railroads, telegraph, telephone, compressed air, oil, steam heat, electric light and power and subway construction. Other special blanks will be prepared if the nature of any special construction requires them.

The Law requires that every report made under this section shall have annexed thereto the affidavit of the President, Vice-President, Secretary or Treasurer of the association or corporation, or one of the persons or one of the members of the co-partnership making the same.

STATE OF NEW YORK,  
County of *New York* } ss.

Henry A. Wilson Vice President  
Newtown and Trading Company

being duly sworn, deposes and says that the foregoing Statements have been compiled from the Books and records of this Company, and after careful examination of the same, declares them to be a true, full and correct statement of the property of said Company and the value thereof at the close of the year ending June 30, 1901, as well as of its financial condition and affairs on the said date, to the best of my knowledge and belief.

25

Henry K. Wilson

Subscribed and Sworn to before me this }  
29th day of November 1901 }

7  
Trenton Eagle  
Nolan Publ: this County  
Postoffice filed in  
Troy and Luzerne Counties  
County, N. Y.

3024  
Hogsdon's Chance 91

14

DETAILS OF ROADS OWNED AND LEASED

SCHEDULE M

[illegible]

le only to Rail Road Corporations.

York, — —, 191—. The Assessed Valuation of the Property referred to in this petition is hereby fixed at \$550,000. In Board. Jan. 30, 1917. Approved: T. P. W., Commissioner of Taxes & Asses.

2967 DEFENDANTS' EXHIBITS A-73 TO A-88, INCLUSIVE.

Report of the New York and Queens Gas Company to the Tax Department for the years 1905 to 1919, inclusive.  
Not printed.

Here follow Defendants' Exhibits Nos. 89, 90, and 91, marked pages 2968 to 3024, inclusive.)

1854 C. D. NEWTON ET AL. VS. N. Y. & QUEENS GAS CO.

3025 *Affidavits Accompanying Foregoing Exhibits.*

Received March 21, 1902. State Board of Tax Commissioners,  
Albany, N. Y.

Copy.

In the Matter of the Assessment of the NEWTOWN AND FLUSHING  
GAS COMPANY on Special Franchises for the Year 1902.

STATE OF NEW YORK,

*County of New York, ss:*

Harry L. Snyder, being duly sworn, says: I am the Secretary of  
the Newtown and Flushing Gas Company.

The figures on page 9 of the last report of said company were fur-  
nished by me. The amount \$17,052.53 opposite the word "Recon-  
struction" includes both reconstruction and new construction both  
within and without the limits of the public streets.

The greater part thereof represents improvements to the Com-  
pany's gas plant at Flushing outside the streets in the shape of new  
holders and additional furnishings, machinery, etc.

HARRY L. SNYDER.

Sworn to before me this 26th day of March, 1902.

J. FREDERICK EAGLE,

*Notary Public, New York County.*

Certificates filed in Kings and Queens Counties.

3026 In the Matter of the Assessment of the NEWTOWN AND  
Flushing Gas Company on Special Franchises for the Year  
1902.

STATE OF NEW YORK,

*City and County of New York, ss:*

Charles G. M. Thomas, being duly sworn, says: I am the Vice-  
President and General Manager of the Newtown and Flushing Gas  
Company. I have read the affidavit of Harry L. Snyder hereto  
annexed, and his statement in reference to the item of \$17,052.53  
is entirely correct. The amount of new construction in said figures  
is, so far as my knowledge on the ground goes, extremely small.  
As to the figures of the value of the existing mains of the Company  
as stated in the Company's last report, it is my opinion that said  
figures are a very full statement of the value of such mains. The  
mains of the Company have been in the ground most of them for  
forty-five or fifty years and are as rotten as gas mains can be and  
still be in service. In digging up I find them of all sizes and in  
some places different sizes jumbled together, and laid without any  
apparent plan, so that they are much more expensive to the Com-  
pany in use than mains properly laid. Besides this a large part

of them are three-inch mains and under, which in present conduct of the gas business are obsolete and have been for at least fifteen or twenty years.

(Signed)

CHARLES G. M. THOMAS.

Sworn to before me this 26th day of March, 1921.

FREDERICK EAGLE,

*Notary Public.*

Certificates Filed in Kings and Queens Counties.

3027 Received Mar. 18, 1902. State Board of Tax Commissioners,  
Albany, N. Y.

In the Matter of the Application of the NEWTOWN AND FLUSHING Gas Company for the reduction of the Assessment on Its "Special Franchises" for the Year 1902.

CITY AND COUNTY OF NEW YORK, ss:

Henry R. Wilson, being duly sworn says:

I am the Vice-President of the Newtown and Flushing Gas Company, and apply for a reduction of the assessment of special franchises of said company for the year 1902 at the sum of \$58,150 on the following separate grounds:

1. That the act and amendments thereof imposing a tax on such special franchises is and are in toto unconstitutional and invalid.

2. That the provision of said acts authorizing and empowering this board to assess the value of such special franchises are unconstitutional and invalid.

3. That the assessment above mentioned is excessive.

In the year 1901 said special franchises were owned in part by said Newtown and Flushing Gas Company and in part by the College Point Gas Company, said College Point Gas Company having been merged into said Newtown and Flushing Gas Company in or about March, 1901.

Such special franchises for said year 1901 were assessed by this Board as follows:

Newtown and Flushing Gas Company .....	\$39,000.
College Point Gas Company .....	9,900.
Total .....	<u>\$48,900.</u>

3028 There has been no change in the character, amount or value of said "special franchises" since the second Monday of January, 1901; except that the mains, fixtures and other tangible property in the street included therein have increased in value in the aggregate (as shown by the Newtown and Flushing Gas Company's report last heretofore submitted from \$19,177.05 to \$20,-

015 89, to wit: by the sum of \$838.84, and this added to the assessment of said special franchises for the year 1901, to wit: \$48,900 makes the total value of said special franchises at present (assuming the assessment for 1901 to be correct) \$49,738.84.

The condition of the mains of the Newtown and Flushing Company (including those formerly of the College Point Gas Company) has been set out in papers filed with the commission; and I refer to and repeat the allegations of said papers as part of this application.

Said Newtown and Flushing Company applies for the entire cancellation of said assessments on the first two grounds above stated; and separately by reason of the facts hereinbefore set forth and referred to said company applies for the reduction of said assessment to not exceeding the sum of \$49,738.84, if it shall not be wholly canceled. Deponent urges on information, belief and the best investigation that he is able to make, that the present value of such "special franchises" does not exceed at the outside said sum of \$49,738.84.

(Signed)

HENRY R. WILSON.

Sworn to before me, this 17th day of March, 1902.

WILLIAM C. RADEN,

*Notary Public, #5, N. Y. Co., N. Y.*

3029 Received Feb. 18th, 1903. State Board of Tax Commissioners, Albany, N. Y.

In the Matter of the Assessment of the NEWTOWN AND FLUSHING GAS COMPANY on Special Franchises for the Year 1903.

COUNTY OF NEW YORK, ss:

Charles Thomas, being duly sworn, says: that he is Vice-President and General Manager of the Newtown and Flushing Gas Company and that in behalf of said company he makes application for the cancellation of the assessment of \$80,000 heretofore notified to said Company on the following separate grounds:

1. That the provisions of statute under which said assessment has been made are unconstitutional and invalid.
2. That the State Board of Tax Commissioners had and has no legal or constitutional power to make said assessment.
3. That said assessment is excessive on the facts now and heretofore presented to the State Board of Tax Commissioners, and higher proportionately than that of other property on the same roll made by the same officers.

There has been no substantial increase in the value of the tangible property of the company within the street limits and included in the definition of "Special Franchises" since the assessment of 1902; nor has there been any increase whatever in the value of the intangible



franchises of the company since the assessment of 1902. On the contrary doubt has been thrown on the validity of the company's franchises in the streets for the entire Second Ward (former Town of Newtown) and a considerable part of the Third Ward (former Town of Flushing) of the Borough of Queens, comprising altogether about three-fourths of the entire territory covered by the franchises claimed by this Company; the Corporation Counsel of the City of New York having declined to give an opinion that the franchises from the Board of Highway Commissioners, such as are held by this Company, are valid, without concurrence of other municipal officers.

Deponent respectfully submits that in these circumstances said franchises should not be in any event considered, or certainly not considered at a full and certain value.

Deponent also shows that while the company has made considerable increases in its reconstruction account, said reconstruction is chiefly of operating plant outside of the streets; and that the small amount expended for new construction and reconstruction within the street lines is largely offset by the continued depreciation of the old pipes and plant of the constituent companies which the Newtown and Flushing Gas Company succeeded, which were both incorporated nearly fifty years ago, and whose pipes were largely of obsolete sizes, rotten, and constantly giving out.

Deponent believes that the assessed value of the special franchises, tangible and intangible, should not, therefore, exceed that for the year 1902, even should objections "1," and "2," above be overruled by the Board.

(Signed) :

CHARLES THOMAS.

Sworn to before me this 17th day of February, 1903.

FREDERICK EAGLE,

*Notary Public, New York County.*

3031 Received Mar. 8, 1904. State Board of Tax Commissioners,  
Albany, N. Y.

State Board of Tax Commissioners.

In the Matter of the Assessment of the NEWTOWN AND FLUSHING  
GAS COMPANY for the Year 1904.

STATE OF NEW YORK.

*City and County of New York, ss:*

Charles Thomas, being duly sworn, says: I am Vice-President and General Manager of the Newtown and Flushing Gas Company.

Said company operates in the Third Ward of the Borough of Queens, to wit: the territory formerly known as the Town of Flushing.

The assessment against the Company by the Commissioners for



1903 was \$75,000; while for 1904 it is fixed at \$104,500, being an increase of nearly fifty per cent. The increase from 1902 to 1903 was also nearly fifty per cent; so that the present assessment is practically double that of two years ago.

As to the financial condition of the company it will be observed that the last report before the one under consideration, showed a surplus of \$17,225.40; while the present report shows a surplus of only \$1,296.09 for the year, after payment of \$3,000 in dividends. The payment of dividends does not, therefore, necessarily indicate an improved financial condition. Theretofore earnings were used for construction.

3032 It will be observed that on November 1st, 1902, the feet of main in the streets was specified as 204,203; and on the first day of November, 1903, as 211,445. The increase of property in the streets is therefore insignificant. Further than this, the Company has discovered that about 14,000 feet of its mains heretofore reported as within a public street are located in tracts recently improved which are not public streets, having never been either dedicated or condemned for this purpose. This is more than double the amount of increased mileage between the last two reports; and while I cannot state in detail at the moment, I have ascertained that there are other locations of the same character where our mains are not in public streets. Furthermore, as stated in previous affidavits a large proportion of the company's mains are of great age, some of them running back some fifty years, and they are constantly and increasingly deteriorating in value from year to year.

Furthermore, within the last year the company has completed a new production plant at large expense, which has necessarily improved to that extent the economy of manufacture of the company's product. This naturally has a beneficial effect upon the company's finances, but it will at once be seen that such effect is not due to an increase in the company's franchises in public streets, tangible or intangible.

Indeed, the local assessment of the company's plant outside of the street between 1902 and 1903, was increased seventy-five per cent on account of these very improvements, and an increase of the assessment of the company's franchises by reason of results flowing from such improvements would amount to a double taxation.

It is to be noted that the company is not operating in the

3033 entire Borough of Queens, but only in a small part of the Third Ward of said Borough. Said Ward altogether does not occupy more than about one-fourth of the total area of said Borough. In said Third Ward the population is less dense than in any other part of the greater City of New York; and gas is made and furnished from our own generators, while in most of the rest of the Borough of Queens gas is furnished from tanks of larger companies supplying a dense population in other parts of the City.

The company respectfully contends, therefore, that its assessment should not be increased over last year, which the company considers an excessive increase at that time over the previous years.

CHARLES THOMAS.

Sworn to

3034 Recd

In the Matter

Charles T. Newton, Plaintiff and Gas Company, vs. Said Borough of Queens, Defendant of Flushing, New York, heretofore Gas Company, vs. The Special Board of Assessment of the same as in 1902, the same on basis of depreciation basis of cost was \$2

The special board of assessment of the same as in 1902, the same on basis of depreciation basis of cost was \$2. It will appear that there has been an increase of the amount placed

3035 Com. ment perfecting i

As will appear for 1903 we only \$109.10. The increase of value due to any

The reassessment for year 1904 is of the report 190.92, and \$2.92, which is \$2,442.62, a balance and apparent, the common

before me this 7th day of March, 1904.

J. FREDERICK EAGLE,  
*Notary Public, New York County.*

dated Mar. 15, 1905. State Board of Tax Commissioners,  
Albany, N. Y.

State Board of Tax Commissioners.

of the Special Franchise Assessment of the NEW YORK  
AND QUEENS GAS COMPANY.

Thomas, being duly sworn, says that he is the Vice President and General Manager of the New York and Queens Gas Company, which Company operates only in the Third Ward of the Borough of Queens, to wit, the territory formerly known as the town of Flushing, and owns no franchises or property other than those owned and reported by the Newtown and Flushing Gas Company, which was merged into the New York and Queens Gas Company in July, 1904.

The Special Franchise assessment against the Company for 1904 was \$110,000., while for 1905 it is assessed at \$110,000., an increase from 1902 it was \$54,000., so that in two years the State Board of Tax Commissioners has increased the assessment of the Company's property about 105%, although its franchises are absolutely the same as they were in 1902. As will appear in the reports filed with the Board, the value of property in streets, highways and public places owned by the Company for reproduction was \$52,912.48, and allowing for depreciation was \$20,826.77, whereas in 1904 the present value of the same property for reproduction was \$60,047. and allowing for depreciation was \$29,829.

It will also appear by all of the Company's reports that the Company has been enlarging its manufacturing plant rather than increasing the value of its property in the streets, highways and public places, so that any betterment which may appear in the future in the Company's financial condition is due not to the enlargement of its franchises, but to improving, modernizing and enlarging its plant.

It will also appear from the two last reports filed, that the gross receipts of the Company for 1903 were \$118,532.38 whereas for 1904 the gross receipts were \$124,964.98. In 1903, the amount received from actual operation was \$97,744.64, whereas in 1904 it was \$97,744.64, or an increase of \$5,000. This increase from actual operation is not due to increased franchises, but to the perfecting of its plant. It will also appear from the increase in the surplus and dividends for the year 1903, as thoroughly explained by "Schedule G" on the 9th page of the report. In 1903 the Company paid for maintenance \$12,000. and for reconstruction \$14,792. making a total of \$26,792. whereas in 1904 the total paid for said items was but \$24,540.30 more than in 1904. It is therefore, that in 1903 instead of paying dividends upon stock and accumulating surplus the Company expended



1914	691.84	56.76	.....	.....	.....	133.75	501.33	.....
1915	2,162.66	.....	\$1,652.77	.....	.....	140.60	355.75	.....
1916	6,735.73	.....	(c) 5,549.57	.....	.....	54.58	675.58	13
1917	5,402.30	.....	3,966.88	.....	.....	50.00	1,385.42	.....
1918	15,511.38	.....	13,081.02	.....	.....	.....	1,970.36	460.
1919	17,875.80	.....	10,086.41	.....	(a) 1,576.95	.....	5,518.66	693.
Total	\$70,409.62	\$6,218.84	\$34,336.65	\$9,322.28	\$1,058.25	\$3,905.56	\$14,267.36	\$1,300

\* Cash and charges to others.

# (B) SUMMARY BY ACCOUNTS

	A	B	C	D	E	F	G	H
Fixed Capital, Dec. 31, 1908	\$42,006.53	\$4,905.25	\$25,142.82	\$9,322.28	\$1,031.00	\$1,569.85	\$35.33	.....
Fixed Cap. since 1908								
Land devoted to gas oper'ns	29.75	.....	.....	.....	.....	29.75	.....	.....
General equipment - office	143.02	.....	143.02	.....	.....	.....	.....	.....
General equipment - store	453.67	.....	453.67	.....	.....	.....	.....	.....
General equipment - stable	4,510.57	1,256.63	3,033.74	.....	.....	220.00	.....	.....
Work and station structures	25.00	.....	.....	.....	.....	25.00	.....	.....
Holders	12.95	.....	.....	.....	.....	.....	.....	12.
Furnaces, boilers & accessories	57.92	.....	.....	.....	.....	.....	.....	57.
Steam engines	368.37	.....	350.00	.....	.....	.....	.....	18.
Misc. power plant equipment	11.90	.....	.....	.....	.....	11.90	.....	.....
Water-gas sets & accessories	134.12	.....	90.00	.....	.....	.....	.....	44.
Purification apparatus	1,235.45	.....	1,229.00	.....	.....	6.45	.....	.....
Accessory equipment at works	662.08	.....	662.08	.....	.....	.....	.....	.....
Trunk lines and mains	1,979.52	.....	71.26	.....	.....	1,908.26	.....	.....
Gas services	14,232.03	.....	.....	.....	.....	.....	14,232.03	.....
Meters	1,712.68	56.76	1,521.57	.....	.....	134.35	.....	.....
Gas engines and appliances	2,013.29	.....	845.97	.....	.....	.....	.....	1,167.
Gas tools and implements	148.77	.....	148.77	.....	.....	.....	.....	.....
Other tangible gas capital	662.00	.....	634.75	.....	27.25	.....	.....	.....
Laboratory equipment	10.00	.....	10.00	.....	.....	.....	.....	.....
Total	\$70,409.62	\$6,218.84	\$24,225.65	\$9,322.28	\$1,058.25	\$3,905.56	\$14,267.36	\$1,300.

(a) Includes contributions by realty companies to extend mains for the development of their property, 1909, \$200; 1919, \$100.  
(b) There was also charged, to this account, accrued amortization of Capital, \$180 credited to Materials and supplies, Gas Area.  
(c) There was also charged, to this account, accrued amortization of Capital, \$647.80 credited to Materials and supplies, Gas Area.

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3039

SUPERINTENDED

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1.05; Gas Connection, \$11

\$15.59; Gas connection

1. 1 to Dec. 31, 1918.

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*Refundants' Ex. List 0943*

N. Y. & Queens  
Gas Co. v. New York, et al.  
Schedule No. 12

ANALYSIS OF ACCOUNT INTEREST DURING CONSTRUCTION

<u>Polio</u>	<u>Date</u>	<u>Explanation</u>	<u>Dr.</u>
J 91	Dec. 1915	Interest on money borrowed from Consolidated Gas Co. for payments on new holder as follows:	\$402.97
		\$17,134.70      91 days      \$256.26	
		2,198.33      64 days      23.12	
		22,136.17      34 days      123.59	
J 193	Nov. 1919	Interest on money borrowed from Consolidated Gas Co. for 16" mains and Douglaston Extension:	\$1,152.32
		\$50,000      Aug. 29      91 days      \$747.94	
		50,000      Oct. 20      42 days      345.20	
		40,000      Nov. 22      9 days      59.18	
		Total	\$1,555.29



New York & Queens Gas Co.  
v. Newton et al  
Schedule No.14

ANALYSIS OF ACCOUNT "ENGINEERING AND SUPERINTENDENCE"

Journal Folio No.	Date	Particulars	Amount	Distribution by Projects		
				Douglaston Extension	Flushing Works	Other
198	August 31, 1916	Services of engineers and superintendence on construction projects to 7/31/16	\$1,408.48			\$1,408.48
254	Dec. 31, 1916	Services and expenses of Prof. Ganz and staff in testing corrosion of iron and steel pipes in soil	4.17			4.17
291	Dec. 31, 1916	Services of engineers and superintendence on construction projects, mfg. & holder plants, 8/1/16 to 12/31/16	1,938.51			1,938.51
340	Aug. 22, 1917	D. C. & W. B. Jackson - survey of production and distribution systems of company, its operating methods and territory served, to ascertain what changes should be made to increase service to large industrial consumers	5,000.00			5,000.00
389	Dec. 31, 1917	Special services at gas works	(C) 500.00			500.00
408	Dec. 31, 1917	Services of engineers, draughtsmen, etc. on Flushing generator house floor	9.21		\$9.21	
441	April 30, 1918	Services of engineers and superintendence in connection with construction projects, manufacturing and holder plants, 1/1 to 12/31/17	258.91			258.91
465	July 1, 1918	Services rendered in the matter of Douglaston Gas Case	(D) 750.00	(a) \$750.00		
465	June 29, 1918	Time spent by J. K. Crowell for April, May and June, 1918, to determine capital investment involved in extension to Douglaston	(A) 252.70	(a) 252.70		
466	July 9, 1918	Levels on Jackson Avenue, Bayside - survey	(E) 25.00	25.00		
V.9718	June 15, 1918 P.C.	Auto trip expense - Douglaston Case	(B) 50.00	50.00		
V.9733	June 20, 1918 P.C.	Expenses - Douglaston Case	(B) 20.00	20.00		
48	Dec. 31, 1918	Services of engineers, draughtsmen, etc., Dec., 1918, on Gas Connections, \$106.92; Steam Connections, \$15.64 - Flushing works	122.56		122.56	
58	Jan. 31, 1919	P. C. disbursement in connection with gas connections	1.05			1.05
58	Jan. 31, 1919	Services of engineers, draughtsmen, etc., Jan., 1919-New Wire Fence, \$4.05; Gas Connection, \$123.45 Steam Connections, \$20.77; Well Pump, \$13.49 - Flushing	161.76		161.76	
69	Feb. 28, 1919	Services of engineers, draughtsmen, etc., Feb., 1919, Photos of works, \$15.59; Gas connections, \$63.43 - Flushing works	79.02		79.02	
81	April 30, 1919	Services of engineers and superintendence on construction projects Jan. 1 to Dec. 31, 1918, manufacturing and holder plant	250.32			250.32
93	April 30, 1919	Services of engineers, draughtsmen, etc., April, 1919, Douglaston matters, \$2.91; Flushing appraisal, \$111.89; Boiler Feed, W.H., \$31.89	146.69	2.91	111.89	31.89
93	April 30, 1919	Expert services and expenses, Bill of J. B. Klumpp, 4/16/19 as witness in Douglaston Manor Case	371.00	371.00		
96	April 30, 1919	P. C. expenses of Herbert Alrich	5.00			5.00
96	May 23, 1919	Expenses of Crowell, Neth Bradley, Macbeth & Brown on Douglaston extension	(A) 648.89	648.89		
107	May 31, 1919	Survey of electrolytic conditions between Bayside and Douglaston as per bill of N.Y. Edison Co., 5/29/19	193.51	193.51		
107	May 31, 1919	Survey of electrolytic conditions between Bayside and Douglaston as per bill of N.Y. Edison Co., 5/8/19	25.01	25.01		
107	May 31, 1919	Services of engineers, draughtsmen, etc., May, 1919, Douglaston Gas Rate Appeal, \$429.90; Boiler Feed, W.H., \$32.73 - Flushing works	462.63	429.90	32.73	
135	July 31, 1919	Services of engineers, draughtsmen, etc. on well pump - Flushing works	24.95		24.95	
147	Aug. 31, 1919	Services of engineers, draughtsmen, etc. on repairs to meter - Flushing works	19.11		19.11	
151	Aug. 31, 1919	Time and expenses of Crowell & Keller on Douglaston extension	(A) 120.12	120.12		
167	July 17, 1919	Survey of electrolytic conditions between Bayside and Douglaston as per bill of N.Y. Edison Co., 7/1/19	25.82	25.82		
177	Nov. 15, 1919	Gas engineer of Westchester Lighting Co. Services for selection of route for Douglaston mains	(F) 100.00	100.00		
			\$12,974.42	\$3,014.86	\$561.23	\$9,398.33

(a) Bill reads "Charge to Douglaston Case."

*Defendants' Exhibit A 95*

New York & Queens Gas Co.  
v Newton et al 1919  
Schedule No. 15

ANALYSIS OF ACCOUNT "OFFICE DEVELOPMENT - DOUGLASTON EXTENSION"

Date	Amount	Particulars or payee
July 1919	\$98.75	Part of salary M. H. Spear, July, 1919
" 1919	22.32	Payrolls
Sept. 1, 1919	6.55	Geo. A. Smith - Stationery
" 2, 1919	.75	Flushing Journal - Advertising
Aug. 1919	30.50	F. W. Reynolds - Work at Douglaston paid from petty cash
" 1919	296.29	Payrolls
" 1919 Or.	74.62	" To correct error in distribution of payroll
Sept. 15, 1919	40.00	Nado Corporation - Rent
" 30, 1919	40.00	" "
" 30, 1919	18.00	" (Typewriter and stand)
" 25, 1919	1.63	N.Y. & Q. Elec. Lt. & Pr. Co. (Electricity for office-Douglaston)
" 1, 1919	11.24	N.Y. Telephone Co.
" 2, 1919	6.00	D. Wiggins paid from petty cash
" 2, 1919	7.80	Petty cash payment to R. Hirschfield
" 30, 1919	268.67	Payrolls
" 30, 1919	40.00	Nado Corporation (correcting entry for rent)
Oct. 1919	7.50	Jno. Bepiat - Hardware
" 8, 1919	3.72	B. Parber - Painters' supplies
" 31, 1919	276.50	Payrolls
" 4, 1919	16.50	Flushing Daily Times (contract slips)
" 2, 1919	7.48	N.Y. Telephone Co.
June 27, 1919	1.00	N.Y. & Q. Elec. Lt. & Pr. Co. (50 days service @ 2¢)
Nov. 30, 1919	40.00	Nado Corporation - Rent
Oct. 31, 1919	40.00	" "
Nov. 25, 1919	13.80	Hammacher, Schlenger & Co. - Wheel casters
" 26, 1919	.99	N.Y. & Q. Elec. Lt. & Pr. Co.
" 1, 1919	6.63	N.Y. Telephone Co.
" 1919	22.02	Miscellaneous petty cash payments
" 30, 1919	335.41	Payroll
" 30, 1919	1.04	Jno. Geddes - Glass
Dec. 31, 1919	40.00	Nado Corporation - Rent
Jan. 2, 1920	12.00	Madsen & Westhoff - Screen door for office
" 1, 1920	5.20	F. C. Bangert - Hardware
Dec. 1, 1919	8.78	N. Y. Telephone Co.
" 30, 1919	.68	N.Y. & Q. Elec. Lt. & Pr. Co. (34 days @ 2¢)
" 1919	48.45	Miscellaneous petty cash payments
" 1919	370.58	Payroll
" 31, 1919	25.00	Correcting error in distribution of P.C. Nov. 1919
Total	<u>\$2,092.16</u>	

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U. S. District Court, S. D. of N. Y. Filed Nov. 23, 1920.

DEFENDANTS' EXHIBITS A96-A112.

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DEFTS' A96.

New York &amp; Queens Gas Co.

TABLE 10. *Buildings.*

(Appraisal as of Dec. 31, 1919.)

Item.	Cost.	Depreciation.	Cost, less depreciation.
Installed prior to 8/1/04.....	\$17,500.00	\$7,000.00	\$10,500.00
New Generator House..... (1905, 1911 & 1912)	1,452.75	252.74	1,200.01
Exhauster Room..... (1907)	692.28	166.08	526.20
Pump House..... (1915)	43.03	3.44	39.59
Coal Bin, 2-story..... (1904)	39.51	23.40	16.11
Coal Bin, 1-story..... (1905 & 1907)	1,018.34	587.02	461.32
Boiler House..... (1914-1917)	9,063.36	779.42	8,283.94
Oil House..... (1912)	469.19	65.66	403.53
Outside Coal Bins..... (1909)	628.75	251.50	377.25
Governor House..... (1916)	4,507.72	315.52	4,192.20
Garage..... (1906-1919)	747.06	181.77	565.29
Compressor House..... (1910 & 1916)	564.75	98.79	465.96
Pump House & Pipe Shed..... (1917)	223.36	8.92	214.44
Corrugated Iron Shed & Pump Foundation..... (1919)	98.14	.....	98.14
Closet and Basin at Works..... (1906)	106.00	29.68	76.32
Fence..... (1919)	3,013.71	75.34	2,938.37



DEPENDANTS' EXHIBITS A96-A112.—*Continued.*

Item.	Cost.	Depreciation.	Cost, less depreciation.
Electric Line for Conveyor	112.35	2.80	109.55
Flag Pole	35.00	4.90	30.10
12 Trees	60.00	4.20	55.80
Sewers	1,160.17	116.00	1,044.17
Oil Tank Embankment and Wall	4,246.21	360.91	3,885.30
Drip	164.62	8.23	156.39
Tar Tank	241.21	24.10	217.11
Total	\$46,217.51	\$10,360.42	\$35,857.09

## New York &amp; Queens Gas Co.

TABLE 11. *Apparatus & Piping.*

(Appraisal as of Dec. 31, 1919.)

Item.	Cost.	Depreciation.	Cost, less depreciation.
Installed prior to 8/1/04.....	\$64,600.00	\$28,036.40	\$36,563.60
1 7'-6" Lowe Water Gas Set.....	8,135.21	3,792.60	4,342.61
1 #7 Roots Exhauster and 7"x10" N. Y. Engine.....	1,506.75	542.40	964.35
1 8'-6" Lowe Water Gas Set.....	16,715.69	4,453.04	12,262.65
2 Terry Steam Turbines.....	141.51	49.49	92.02
1 #3 Revivifying Machine.....	40.00	3.20	36.80
1 1/4" Pickering Governor.....	36.00	2.16	33.84
1 6"x5"x10" Davidson Pump.....	414.83	82.95	331.88
1 6"x4"x6" Worthington Pump.....	102.00	2.04	99.96
1 3/4" Fisher Control Governor.....	19.25	1.71	17.54
1 Tar Washer.....	808.00	452.48	355.52
1 Tar Extractor.....	1,048.47	272.55	775.92
1 Wylie Meter.....	1,172.35	234.40	937.95
1 6' Station Meter.....	1,227.84	429.80	798.04
1 Hoist and Motor.....	162.75	4.07	158.68
1 #7 Roots Exhauster and 7"x10" N. Y. Engine.....	1,506.75	542.40	964.35
1 #3 Revivifying Machine.....	40.00	3.20	36.80
2 B. & W. Boilers..... (1916-1919)	8,189.11	818.10	7,371.01
1 Cunningham Boiler..... (1919)	5,214.53	130.36	5,084.17
1 Erie City Boiler..... (1914)	2,294.50	573.60	1,720.90

## DEBITS, 1897.—Continued

Item.	Cost.	Depreciation.	Cost, less depreciation.
1 3'x5'6" Tank.....	105.00	58.80	46.20
1 Empire Water Meter.....	80.00	6.40	73.60
1 Moore Pump and Fittings.....	22.00	0.44	21.56
1 Feed Water Heater.....	404.36	6.07	398.29
2 6"x4"x6" Feed Pumps.....	296.89	5.93	290.96
1 10"x12" N. Y. Safety Engine.....	458.57	20.63	437.94
1 4½"x2½"x6" Davidson Pump.....	88.20	45.76	42.44
1 4½"x2½"x6" Davidson Pump.....	88.20	45.76	42.44
2 Bed Plates.....	11.20	5.28	5.92
1 4½"x2½"x6" Davidson Pump.....	80.75	29.07	51.68
Forward .....	\$115,010.71	\$74,095.62	\$40,915.09
3045			
Brought forward.....	\$115,010.71	\$74,095.62	\$40,915.09
1 6"x4"x8" Davidson Pump.....	150.00	18.00	132.00
1 6"x4"x8" Davidson Pump.....	200.00	16.00	184.00
Fittings & Petty Cash.....	62.84	5.02	57.82
1 Vertical Dial Oil Meter.....	61.00	1.44	59.56
1 12" Balanced Governor.....	282.41	73.32	209.09
1 16" Automatic Governor.....	600.00	48.00	552.00
1 16" Balanced Governor.....	325.00	26.00	299.00
1 12"x16"x12" Air Compressor.....	2,193.75	789.75	1,404.00
1 8"x12"x8" Compressor.....	1,303.53	52.14	1,251.39
1 Kennedy Telemetric Gauge.....	301.00	12.01	288.96
1 Hose Cart.....	22.50	14.69	7.81

1 Hose 200' of 2".....	84.00	54.60	29.40
1 7½"x7½"x6" Snow Pump.....	365.95	14.63	351.32
1 Bowser Gasoline Storage.....	174.28	60.97	113.31
1 7"x7"x10" Davidson Pump.....	394.89	63.16	331.73
1 1,000,000 cu. ft. Holder.....	86,000.26	3,225.00	82,775.26
1 250,000 cu. ft. Holder.....	234.81	35.28	199.53
1 100,000 cu. ft. Holder.....	45.00	6.72	38.28
1 30'x30' Oil Tank.....	3,017.91	633.68	2,384.23
1 Steel Tar Tank.....	233.96	2.33	231.63
1 Quintard Purifier Box.....	5,219.68	1,043.93	4,175.75
1 Bartlett Hayward Co. Purifier Box.....	3,881.34	620.96	3,260.38
1 Deep Tar Well.....	862.26	51.12	801.14
1 Flight Conveyor.....	701.66	14.03	687.63
Purifier Connections.....	1,923.27	19.23	1,904.04
Miscellaneous items .....	5,751.15	686.40	5,064.75
Total .....	\$229,393.16	\$81,684.06	\$147,709.10

## DEPT'S A 98.

TABLE 12.—*Miscellaneous.*

(Appraised as of Dec. 31, 1919.)

Item.	Cost.	Depreciation	Cost, less depreciation.
<b>Office Equipment:</b>			
Installed prior to 1909.....	\$2,045.00	\$1,022.00	\$1,023.00
Cabinet, fan and stamp machine.....	73.70	46.74	26.96
Desk.....	20.00	8.50	11.50
Fan.....	6.56	3.30	3.26
Cabinet, desks, chairs, rug, safe, etc.....	449.57	146.12	303.45
Typewriter, envelope sealer, calculating machine.....	207.01	76.51	130.50
Cabinets, desks, chairs and addresser.....	309.58	69.61	239.97
Typewriter, adding machine, etc.....	387.96	90.55	297.41
Safe, stools, fans, etc.....	232.90	29.10	203.80
Fan and book case.....	27.17	2.02	25.15
Underwood duplicator.....	40.00	1.33	38.67
Bryant Boiler.....	133.34	4.45	128.89
<b>Total Office Equipment.....</b>	<b>\$3,932.79</b>	<b>\$1,500.23</b>	<b>\$2,432.56</b>

**Store Equipment:**

Fire extinguishers.....	\$29.00	\$15.22	\$13.78
Shelving and paper holder.....	19.50	10.19	9.31
Fire extinguishers.....	13.50	5.03	8.47
Lamp post and foundation.....	76.32	28.57	47.75

Sign.....	27.00	10.13	16.87
Fire extinguishers and cash tube.....	81.75	26.52	55.23
Fitting rack and table.....	121.00	27.23	93.77
Wax figures, sign and sink.....	88.50	19.89	68.61
Stove casters.....	7.70	1.71	5.99
Fire extinguishers.....	8.00	1.80	6.20
Fire extinguishers.....	11.20	1.96	9.24
Heating appliances and fittings.....	15.92	2.77	13.15
Pipe and fittings for furnace.....	6.59	0.80	5.79
<b>Total Store Equipment.....</b>	<b>\$505.98</b>	<b>\$151.82</b>	<b>\$354.16</b>
<b>3047</b>			
1 Maxwell Roadster.....	\$641.25	\$352.71	\$288.54
1 Maxwell Coupe.....	881.75	396.77	484.98
1 Ford Runabout.....	546.50	355.22	191.28
3 Special body delivery Fords.....	1,397.02	698.50	698.52
1 250-gallon drip wagon.....	50.00	38.30	11.70
1 Single horse dray.....	50.00	39.96	10.04
1 Dump Cart.....	20.00	5.99	14.01
1 Wagon Jack.....	1.25	1.06	0.19
1 Bay horse.....	165.00	82.50	82.50
1 Fire extinguisher.....	18.30	6.83	11.47
1 Snow plow.....	29.35	9.80	19.55
1 Tire pump.....	40.00	14.00	26.00
1 Decarbonizer.....	28.00	1.40	26.60
1 Maxwell Touring Car.....	973.44	48.67	924.77
1 Convertible Top.....	232.80	11.64	221.16
1 Ford body.....	20.00	1.00	19.00
<b>Total Stable &amp; Garage Equipment.....</b>	<b>\$5,094.66</b>	<b>\$2,064.35</b>	<b>\$3,030.31</b>

Depts' A 98.—Continued.

Laboratory Equipment:	Item.	Cost.	Depreciation.	Cost, less depreciation.
Pulmotor and mask	(1913)	\$160.48	\$70.46	\$89.02
Adapter & wrenches	(1913)	3.98	1.76	2.22
Junker's Calorimeter	(1916)	220.00	38.50	181.50
Thermometers and tables	(1916)	16.26	2.83	13.43
Synchronizers, pul and fittings.	(1916)	13.73	2.38	11.35
Gauges, box and glass enclosure	(1916)	159.94	27.96	131.98
Governors	(1916)	6.00	1.05	4.95
Calorimeter complete	(1917)	238.70	29.83	208.87
Barometer and recording gauge	(1918)	77.67	5.82	71.85
Gauge	(1918)	29.00	2.17	26.83
Total Laboratory Equipment		\$925.76	\$182.76	\$743.00

Tools & Implements:

Installed prior to 8/1/04				
50' Tape	(1905)	\$400.00	\$320.00	\$80.00
First aid cabinet	(1906)	2.50	1.74	0.76
Ellicott apparatus	(1906)	5.50	3.65	1.85
60" Bar Photometer	(1907)	20.00	13.50	6.50
Range Boiling Tank	(1912)	350.00	218.75	131.25
Pipe Locator	(1913)	36.00	13.50	22.50
Respirator	(1916)	65.00	21.13	43.87
Cyclone cleaner	(1916)	40.00	7.00	33.00
Screw bars	(1917)	117.50	20.54	96.96
Hose	(1917)	35.00	4.38	30.62
		15.40	1.93	13.47
Total Tools & Implements		\$1,175.06	\$631.31	\$543.75

Service Pumps	(1917)	30.36	3.42	26.94
Stocks and dies	(1919)	7.80	0.19	7.61
Thawing equipment	(1919)	50.00	1.25	48.75

Total Tools & Implements		\$1,175.06	\$631.31	\$543.75
Other Items:				
Art Lamps		\$1,698.25		
Gas Engine & Appliances		46,473.77		
Other Tangible Gas Capital		753.75		
Total Other Items		\$48,925.77	\$12,231.44	\$36,694.33

Summary:

Office Equipment				
Store Equipment		\$3,932.79	\$1,500.23	\$2,432.56
Stable & Garage Equipment		505.98	151.82	354.16
Laboratory Equipment		5,094.66	2,064.35	3,030.31
Tools & Implements		925.76	182.76	743.00
Other Items		1,175.06	631.31	543.75
		48,925.77	12,231.44	36,694.33
Total		\$60,560.02	\$16,761.91	\$43,798.11

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DEF'TS' A 99.

New York &amp; Queens Gas Co.

TABLE 13.—*Buildings and Apparatus—Debits & Credits, 1*

Year.	Debits.
8 1 04-12 31 04 .....	\$301.80
1905 .....	15,962.08
1906 .....	10,674.73
1907 .....	4,848.34
1908 .....	6,042.81
1909 .....	7,671.74
1910 .....	3,051.97
1911 .....	22,961.53
1912 .....	901.27
1913 .....	954.24
1914 .....	3,290.31
1915 .....	73,480.49
1916 .....	38,714.15
1917 .....	3,382.29
1918 .....	3,327.68
1919 .....	14,773.99
Total .....	\$210,319.42

NOTE.—The above figures include all charges and credits to the following accounts:

Fixed Capital Installed prior to 1 1 09.....	{	Real Estate, Bldgs. etc.
		Construction.
		1911 credit to franchise, etc., of purifiers retired.
Fixed Capital Installed since 1/1 09.....	{	Works & Station Structures.
		Holders.
		Furnaces, Boilers & Accessories.
		Steam Engines.
		Miscellaneous Power Plant Equipment.
		Water Gas Sets & Accessories.
		Purification Apparatus.
		Accessory Equipment at Works.

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DEF'TS' A 100.

New York &amp; Queens Gas Co.

TABLE 14.—*Miscellaneous—Debits & Credits, 1904-1919.*

Credits.	Year.	Debits.	Credits.
Aug. 1 to Dec. 31, 1904....	\$205.57	\$119.75	
1905.....	1,199.33	1,200.00	
1906.....	3,237.88	24.92	
1907.....	6,645.89	2,055.68	
1908.....	3,850.69	3,461.16	
1909.....	900.78	1,126.90	
1910.....	1,695.56	550.00	
1911.....	3,268.86	969.16	
1912.....	5,820.33	603.25	
1913.....	4,460.28	1,506.83	
1914.....	18,871.57	.....	
1915.....	10,076.10	1,221.51	
1916.....	8,895.07	806.50	
1917.....	6,737.88	1,762.48	
1918.....	220.39	1,036.50	
1919.....	3,254.73	3,569.51	
Total .....	\$79,340.91	\$20,014.15	

NOTE.—The above figures include all charges and credits to the following accounts:

Fixed Capital Installed prior to 1/1/09....	{	Stable Equipment.
		Office Fixtures.
		Gas Arcs.
		Tools & Equipments.
Fixed Capital Installed since 1/1/09....	{	General Equipment.
		Gas Tools & Implements.
		Gas Laboratory Equipment.
		Gas Engines & Appliances.
		Other Tangible Gas Capital.

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## DEF'TS' A 101.

New York &amp; Queens Gas Co.

TABLE 15.—*Mains—Debits and Credits, 1904-1919.*

Year.	Total debits.	Adjusting credits.	Adjusted debits.	Retirements.
8/1/04-				
12/31/04.....	\$8,115.79	\$72.00	\$8,043.79	.....
1905.....	32,427.15	60.25	32,366.90	.....
1906.....	22,004.48	1,517.54	20,486.94	.....
1907.....	14,080.05	.....	14,080.05	.....
1908.....	16,777.49	1,019.44	15,758.05	.....
1909.....	16,359.36	208.63	16,150.73	.....
1910.....	25,501.47	52.63	25,448.84	.....
1911.....	28,815.19	.....	28,815.19	.....
1912.....	10,630.62	.....	10,630.62	\$313.3
1913.....	15,311.64	.....	15,311.64	.....
1914.....	13,423.33	.....	13,423.33	.....
1915.....	19,238.48	.....	19,238.48	.....
1916.....	11,920.02	90.58	11,829.44	.....
1917.....	7,219.51	.....	7,219.51	.....
1918.....	4,984.06	.....	4,984.06	.....
1919.....	139,515.84	2,050.50	137,465.34	.....
Total.....	\$386,324.48	\$5,071.57	\$381,252.91	\$313.3

Douglas Extension (a)

1919.....	\$122,975.17	.....	\$122,975.17	.....
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NOTE.—(a) Included in total above for 1919.

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## DEF'TS' A 102.

New York &amp; Queens Gas Co.

TABLE 16.—*Services—Debits and Credits, 1904-1919.*

Year.	Total debits.	Adjusting credits.	Adjusted debits.	Retirements.
8/1/04-				
12/31/04....	\$1,110.98	\$436.12	\$674.86	.....
1905.....	5,482.19	777.66	4,704.53	.....
1906.....	6,148.38	1,149.35	4,999.03	.....
1907.....	6,830.80	842.35	5,988.45	.....
1908.....	5,194.37	758.64	4,435.73	.....
1909.....	6,469.25	817.25	5,652.00	.....
1910.....	5,823.44	622.01	5,201.43	.....
1911.....	7,134.03	887.70	6,246.33	.....
1912.....	6,694.93	773.70	5,921.23	.....
1913.....	6,001.53	724.27	5,277.26	.....
1914.....	6,500.15	501.33	5,998.82	.....
1915.....	5,032.68	355.75	4,676.93	.....
1916.....	5,814.16	675.58	5,138.58	.....
1917.....	4,400.87	1,385.42	3,015.45	.....
1918.....	4,444.19	1,970.36	2,473.85	.....
1919.....	10,278.71	5,518.66	4,760.05	.....
Total ..	\$93,360.66	\$18,196.15	\$75,164.51	.....







DEF'TS' A107.

New York & Queens Gas Co.

Table 30.

*Cost of Fixed Capital Less Depreciation, 1904-1919.*

(As of December 31st.)

Account.	8/1/01.	1901.	1905.	1906.	1907.	1908.	1909.	1910.	1911.
Buildings & Apparatus.....	\$54,964	\$54,293	\$67,334	\$74,455	\$76,327	\$79,339	\$83,054	\$82,805	\$97,061
Miscellaneous.....	1,223	1,223	1,222	2,266	6,580	8,809	8,745	9,608	11,810
Mains.....	112,962	119,774	150,656	169,327	181,375	194,915	208,607	231,265	256,889
Services.....	34,030	34,705	39,410	43,440	48,242	51,361	55,571	59,194	63,719
Meters.....	20,986	21,152	25,311	29,537	32,946	35,560	39,410	42,237	46,991
Meter Installation.....		85	614	1,324	2,604	11,421	12,476	13,435	14,743
Total.....	<u>\$224,165</u>	<u>\$231,232</u>	<u>\$284,547</u>	<u>\$320,349</u>	<u>\$348,074</u>	<u>\$381,405</u>	<u>\$407,863</u>	<u>\$438,544</u>	<u>\$491,213</u>
Account.	1912.	1913.	1914.	1915.	1916.	1917.	1918.	1919.	
Buildings & Apparatus.....	\$94,379	\$91,730	\$91,370	\$160,359	\$190,804	\$187,360	\$178,329	\$183,567	
Miscellaneous.....	16,410	19,117	35,921	42,640	47,720	49,930	45,687	43,798	
Mains.....	264,016	275,616	285,088	300,104	307,474	310,059	310,273	319,827	
Services.....	67,767	71,031	74,876	77,266	79,995	80,498	80,392	80,042	
Meters.....	51,034	51,260	60,174	63,585	65,530	67,688	66,852	69,879	
Meter Installation.....	15,911	17,170	18,509	19,828	20,828	22,034	22,821	24,017	
Total.....	<u>\$509,517</u>	<u>\$528,924</u>	<u>\$565,938</u>	<u>\$663,782</u>	<u>\$712,351</u>	<u>\$717,569</u>	<u>\$704,354</u>	<u>\$721,130</u>	
Doughlaston Extension:									
Mains.....								\$122,975	
Services.....								2,471	
Meters.....								1,865	
Meter Installation.....								1,359	
Total.....								<u>\$128,670</u>	

## Douglaston Extension (a).

1919..... \$1,865.12 ..... \$1,865.12 .....

NOTE.—(a) Included in total above for 1919.

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DEF'TS' A 104.

## New York &amp; Queens Gas Co.

TABLE 18.—*Meter Installation—Debits and Credits, 1904-1919.*

Year.	Total debits.	Adjusting credits.	Adjusted debits.	Retirements.
8 1 04-				
12 31 04...	\$85.26	.....	\$85.26	.....
1905.....	554.33	\$23.69	530.64	.....
1906.....	739.57	19.32	720.25	.....
1907.....	1,298.62	.....	1,298.62	.....
1908.....	8,886.94	.....	8,886.94	.....
1909.....	1,202.58	26.70	1,175.88	.....
1910.....	1,092.47	.....	1,092.47	.....
1911.....	1,453.93	.....	1,453.93	.....
1912.....	1,326.57	.....	1,326.57	.....
1913.....	1,432.49	.....	1,432.49	.....
1914.....	1,526.96	.....	1,526.96	.....
1915.....	1,521.82	.....	1,521.82	.....
1916.....	1,215.96	.....	1,215.96	.....
1917.....	1,434.86	.....	1,434.86	.....
1918.....	1,028.14	.....	1,028.14	.....
1919.....	2,807.44	.....	2,807.44	.....
Total ..	\$27,607.94	\$69.71	\$27,538.23	.....

## Douglaston Extension (a).

1919..... \$1,358.60 ..... \$1,358.60 .....

NOTE.—(a) Included in total above for 1919.

(Here follow Defendants' Exhibits A 105, A 106, and A 107, marked pages 3055, 3056, and 3057.)

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DEF'TS' A 108.

Table 31.

## New York &amp; Queens Gas Co.

TABLE 31.—*Fixed Capital, Including Engineering, 1904-1919  
(Exclusive of Land), as of December 31st.*

Year.	Cost.	Depreciation.	Cost, less depreciation.
8/1/04 .....	\$297,081	\$62,078	\$235,003
1904 .....	306,828	64,851	241,977
1905 .....	364,162	69,092	295,070
1906 .....	406,389	75,772	330,617
1907 .....	441,247	83,096	358,152
1908 .....	479,901	88,602	391,299
1909 .....	512,935	95,430	417,505
1910 .....	552,680	104,670	448,010
1911 .....	609,212	108,948	500,264
1912 .....	637,772	119,385	518,387
1913 .....	668,304	130,687	537,617
1914 .....	718,843	144,389	574,454
1915 .....	831,205	159,084	672,121
1916 .....	897,893	174,250	723,643
1917 .....	925,184	191,082	734,102
1918 <sup>(a)</sup> .....	924,561	204,010	720,551
1919 <sup>(a)</sup> .....	955,641	218,099	737,542
Douglaston Extension:			
1918 .....	\$1,098	.....	\$1,098
1919 <sup>(b)</sup> .....	133,777	.....	133,777

NOTE: <sup>(a)</sup> Exclusive of Douglaston Extension.<sup>(b)</sup> Includes \$2,092 for Office Development.

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DEF'TS' A 109.

Table 32.

New York &amp; Queens Gas Co.

TABLE 32.—*Average Fixed Capital, Including Engineering, 1904-1919 (Exclusive of Land).*

Year.	Cost.	Depreciation.	Cost, less depreciation.
8 1 04—12 31 04 .....	\$301,954	\$63,464	\$238,490
1905 .....	335,495	66,972	268,523
1906 .....	385,276	72,432	312,844
1907 .....	423,818	79,434	344,384
1908 .....	460,574	85,848	374,726
1909 .....	496,418	92,016	404,402
1910 .....	532,808	100,050	432,758
1911 .....	580,946	106,809	474,137
1912 .....	623,492	114,166	509,326
1913 .....	653,038	125,036	528,002
1914 .....	693,574	137,538	556,036
1915 .....	775,024	151,736	623,288
1916 .....	864,549	166,667	697,882
1917 .....	911,538	182,666	728,872
1918 <sup>(a)</sup> .....	924,872	197,546	727,326
1919 <sup>(a)</sup> .....	940,101	211,054	729,047
Douglaston Extension:			
1918 .....	\$549	.....	\$549
1919 .....	67,438	.....	67,438

NOTE: (a) Exclusive of Douglaston Extension.

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DEF'TS' A 110.

Table 33.

New York &amp; Queens Gas Co.

TABLE 33—*Average Fixed Capital, Including Engineering, 1919 (Exclusive of Land).*

	Cost.	Depreciation.	Cost, less depreciation.
Exclusive of Douglaston Extension (Table 32) . . . . .	\$940,101	\$211,054	\$729,047
Including Douglaston Extension of one-half cost (Table 32) . . . . .	\$973,820	\$211,054	\$762,766
Including Douglaston Extension at Cost (Table 32) . . . . .	\$1,007,539	\$211,054	\$796,485

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## DEF'TS' A 111.

Table 34.

New York &amp; Queens Gas Co.

TABLE 34.—Average Annual Depreciation Requirement, 1904-1919.

Year.	Depreciation requirement.	Annual depreciation requirement (cents per M cu. ft. sold).
1904 (5 mo.) .....	\$2,187	6.42
1905 .....	5,808	6.80
1906 .....	6,722	7.00
1907 .....	7,577	6.73
1908 .....	8,324	6.20
1909 .....	8,970	6.12
1910 .....	9,681	5.74
1911 .....	10,638	5.77
1912 .....	11,642	5.57
1913 .....	12,424	5.63
1914 .....	13,756	5.75
1915 .....	16,110	6.74
1916 .....	18,348	7.27
1917 .....	19,601	6.84
1918 <sup>(a)</sup> .....	19,974	6.10
1919 <sup>(a)</sup> .....	20,282	6.04
1918 <sup>(b)</sup> .....	19,977	6.10
1919 <sup>(b)</sup> .....	20,754	6.17
1918 <sup>(c)</sup> .....	19,980	6.10
1919 <sup>(c)</sup> .....	21,225	6.32

NOTES: (a) Exclusive of Douglaston Extension.

(b) Including Douglaston Extension at one-half cost.

(c) Including Douglaston Extension at cost.



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## DEF'T- A 112.

Table 40.

## New York &amp; Queens Gas Co.

TABLE 40.—*Working and Construction Capital (Average for the Year).*

1904	\$18,000
1905	20,000
1906	22,000
1907	22,000
1908	25,000
1909	30,000
1910	35,000
1911	35,000
1912	35,000
1913	40,000
1914	40,000
1915	45,000
1916	50,000
1917	65,000
1918	80,000
1919	70,000
1920	

Endorsed on cover: File No. 28,225. S. New York D. C. U. S. Term No. 296. Charles D. Newton, as attorney general of the State of New York, and Alfred M. Barrett, constituting the Public Service Commission of the State of New York for the first district, appellants, vs. New York & Queens Gas Company. Filed April 11, 1921. File No. 28,225.

